

# Exhibit B

**UNITED STATES v.**  
**GREGORY ABBOTT AND MARCIA ABBOTT,**  
**19-cr-10117-1 (D. Mass.)**

**Letters in Support of Gregory and Marcia Abbott**

<u>NAME</u>	<u>TAB</u>
	1
Azeez, Michael	2
Bajovic, Filip	3
Brock, William J.	4
Casey, Anna Charlotte	5
Christian, Anthony	6
Clifford, Lenora	7
Cobler, Jan Rita	8
Coles, Anthony P.	9
Corning, Gay	10
Couturier, Robert	11
Intentionally Left Blank	12
Edmonds, Dan	13
Elmlinger, Jennifer	14
Figueroa, Richard	15
Fulton, Travis	16
Gould, Robert J.	17
Hickey, William V.	18

Josephson, Stephen C.	19
Keating, Lee	20
Koller, Helmut	21
Kriste, Raimie	22
Laing, Sasha	23
Lutrell, Martha	24
Intentionally Left Blank	25
Montgomery, Kevin	26
Murillo de Alvaraez, Filomena	27
Napolitano, Andrew P.	28
O'Donnell, Maryann	29
Owen-Tomasson, Evelyn	30
Parker, Ulla	31
Peters, Kito	32
Sagansky, Jeff	33
Sevastopoulo, Dimitri	34
Shield-Taylor, Juliet	35
Sundlun, Stuart	36
Sutin, John Alexander	37
Thörn, Bo	38
von Damm, Helene	39
White, Daisy	40
White, Daisy	41

Willis II, Thomas D.	42
Wynne, Richard L.	43

1

June 10, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

My name is [REDACTED], daughter of Marcia Abbott, and I am writing this letter in support of my mother.

When thinking of my mother and her integrity, the first thing that comes to mind is one day when I was about five years old. My mother and I were at a children's clothing store looking for a dress, but when we checked out, the employee put a pile of socks in our bag by accident. When we came home and my mother discovered the unpaid-for socks, she walked back 14 blocks in cold windy weather in order to return them before the shop closed. Many people would not have bothered, but that is not my mom. "We do not keep what is not ours," she always said.

My mother taught me that you can be the most intelligent or successful person in the world, but you are nothing without compassion, kindness, and ethics. This is something I try to live up to, and something I have seen my mom embody every day since I can remember. When I was young, it was normal to see her lying on the floor with our housekeeper's children teaching them how to read. As I grew older, I watched her care for my grandfather, and then grandmother for years until she passed away, driving up to Westchester several days a week to oversee medicines, pick up groceries, or just be by her side. My mother held barbeques and benefits for underprivileged or health-challenged children in our home. On Christmas day we drove down valley in Colorado to serve meals to the homeless. It's just how things were growing up. Even our present dog was rescued by my mother. She taught me that it was a blessing to be able to help to others.

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

My mother always puts other people's needs before her own. [REDACTED]

[REDACTED]

I know how much my mother has given up for me. She rarely goes out with friends, she put off plans for future projects, gave up her writing, and helped me with every academic subject except math as I studied at home. She always did it with kindness and spirit, and tried to make things as interesting as she could. Because of her, my knowledge of Shakespeare is far greater than what I would have learned at school. Because of her endless research, she taught me more about my own illness than my doctors. Most importantly, my mother has kept my sanity intact throughout all my years of illness. She literally breathes hope and positivity into me every day.

[REDACTED]

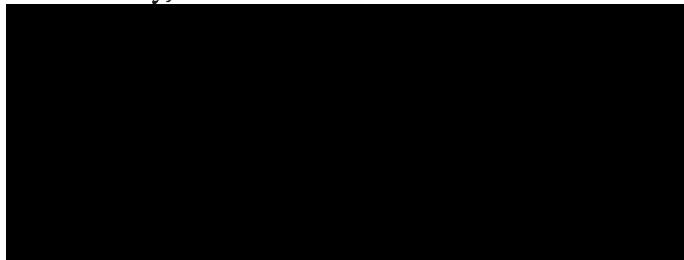
[REDACTED]

Everything my mom has done has been for my health and protection, and I am horrified and sad that her best intentions for me led her to Rick Singer. I can imagine she thought he was decent because he had a charity.

My mother's remorse over this situation is with her every minute of the day. She has not left the house except for groceries, a literacy program, or to speak with the minister in town, since March. I see her living with shame and regret every day. Even though we have had many loving discussions and she still cares for my health and oversees my academics, I have never seen her so despondent. I think that when good people make mistakes, they are very hard on themselves.

In all my 18 years, I have never seen my mother do anything with bad intent. She won't even kill a spider or a wasp, because she believes every being has a right to live its life. She has a soul that is more beautiful and warm than any other soul I know of, and I am unbelievably fortunate to have such a woman to look up to. I am also fortunate to have her as my caregiver throughout an illness which has been painful, scary, and very lonely for me. I love and respect her with all my heart. I realize you have no way of knowing my mother, but I hope and pray you can glean who she is. She is selfless.

Sincerely,





2

MICHAEL AZEEZ  
2187 MARSEILLE DR.  
PALM BEACH GARDENS, FLORIDA 33410

May 15, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way  
Suite 2300  
Boston, Massachusetts 02210

RE: Greg Abbott

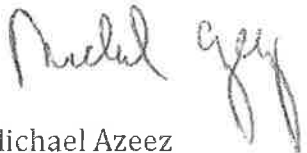
Dear Judge Talwani,

I am writing in reference to Greg Abbott. I've known Greg since 2000. Greg and I served as Co-chairs of a bankruptcy committee that was dealing with a Ponzi scheme. It was a very emotional and stressful time for all of us. The process lasted for 7 years. We've continued to be friends.

During that time I got to know Greg fairly well as we were in constant communication on various issues. During that time period, he demonstrated leadership and concern for all of the victims. I think highly of him as a productive citizen and a caring parent.

The circumstances of his current situation are out of character from what I've seen over the last 19 years. I believe that there were extenuating circumstances that influenced his actions. I ask that you take these factors into consideration as you decide his punishment.

Very Truly Yours,

A handwritten signature in dark ink, appearing to read "Michael Azeez". The signature is fluid and cursive, with the first name "Michael" written in a larger, more prominent script than the last name "Azeez".

Michael Azeez

3

Filip Bajovic  
56E 87<sup>th</sup> Street, New York, NY 10128  
t. 646 662 2242 \* e-mail: filip1960@me.com

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

April 30, 2019, New York

Dear Judge, Talwani,

I am writing this letter, still in disbelief that my dear friend Greg Abbott is facing federal charges in the college-admissions cheating scandal, hoping that the Court will consider this letter in determining an appropriate sentence.

My friendship with Greg started more than twenty years ago in the small coffee shop on the Upper East side of Manhattan.

I came to the United States to start the new life, escaping the horrors of the war. I moved to the Upper East Side with my wife, and at that time I did not know many people in our neighborhood. I was hoping that one day I shall be able to find a few friends that I could talk about sports, politics, literature, art and all the things that you usually share with your friends. It was a difficult and emotional time for me, the time when the country that gives you the chance to start the new life was bombing your hometown. I was desperately seeking for someone that I could share my fears and emotions.

One early morning, by pure accident, I stop by the coffee shop to have a cup of coffee, and I set at the table, next to the middle age gentlemen, who shook his head and said hello. While he was writing something in his notebook, he asked me if I am from the neighborhood. After a few words, he could hear, at that time, my thick accent and he gently asked me about my background. After I proudly told him that I am from Serbia, he put the smile on his face and softly said Dobar Dan, pleasant afternoon in my language. I will never forget that day, and it was an extraordinary moment in my new life. We exchanged a few sentences about my country, about my life in New York and my family. He introduced himself, and from that day I was addressing to him as Mr. Abbott.

I did not realize that we started something special, a great friendship that will last as long as we are going to be around. After a few weeks, Mr. Abbott became Greg, and we continued to talk about many different subjects. I enjoyed the way he was speaking. His English was impeccable, and the words that he was using were showing that he is coming out of an excellent academic program. I was not surprised when he told me that he is the Princeton Alumni. I enjoyed every single conversation, and I was trying to memorize his words, and include them in my sentences. Sometimes I had to check the

meanings of the fancy words, and I was repeating them over and over to adopt them in my vocabulary.

I knew that Greg had a difficult time to understand my thick accent, but he never showed that. He was always trying to find a gentle way to correct my pronunciation and to teach me new words. We had a stimulating conversation and sometimes we had a completely different opinion about specific subjects or people, but our discussion was never heated. Greg was always openminded and tried to teach me more about American society.

As time passed, he was trying to involve me more and more in his personal life. He was talking about his wife, his kids with an enormous amount of love and admiration. He was a very proud father that always wanted to give his kids all he has, knowledge, emotions and to share his wisdom. For me, it was easy to relate to him, having the same values, that are embedded in my culture.

There is something else unique in our friendship, our passion, and love for basketball. He knew that I was playing the ball back home, and he was trying to talk about the game every time we saw each other. He was trying to make me feel at home. One day he came to the coffee shop with the tickets for the game between Princeton and Harvard. He wanted me to see the game between the big rivals, knowing that it will bring some good memories back from the times when I played the game. The game brought me a lot of pleasure, but also, I felt closer to Greg, and I felt that our friendship became even stronger. I think that our feelings about our friendship were mutual, and he elevated it to another level. He introduced me to his business venture and allowed me to become the shareholder, and even I did not have enough money. This opportunity opened new door for our conversation. He was trying to teach me about startups, IPO's and business plans.

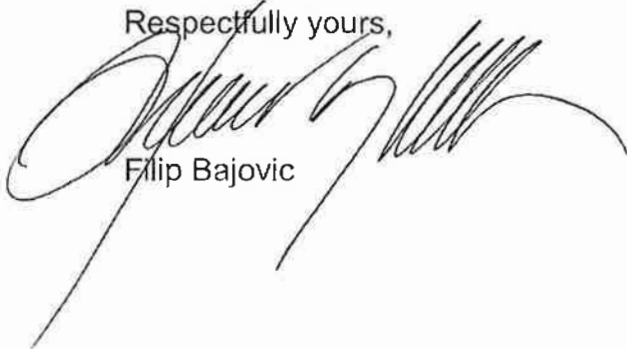
After all these years of our friendship, I finally realized that Greg was gently guiding me to become a successful businessman and respectful citizen of this beautiful country of opportunities. Today, without any doubt I can say that Greg was one of the people who helped young busboy from Serbia to become a successful businessman.

Greg is a smart man who always want to help, whose love for his daughter blinded him, but all he wants was to help his lovely daughter to surpass a lousy disease.

As the friend, I am hurting like most of the people that know Greg, but the words of William Shakespeare resonate in my head " Sweet mercy is nobility's true badge."

I hope this letter will help you to understand more about Greg Abbott and his character.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'Filip Bajovic', with a large, stylized flourish extending from the end of the signature.

Filip Bajovic

4

William J. Brock

The Honorable Indira Talwani  
United State District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

May 30, 2019

Re: Gregory Booth Abbott

Dear Judge Talwani,

I come before you with the most important credential, as a friend of Greg Abbott. I have known Greg for over fifty years, as a fellow boarding school student and following as a friend in New York City where we reconnected after separate educational paths. What I can tell you is only information that a longtime friend can relate to others in unadulterated form and without pretense or motive except to make sure that a good man's reputation and character are accurately portrayed.

Greg is a simple man in the best sense. Despite coming from a well-to-do family and having created wealth on his own, he never flaunted nor abused this advantage. Quite interestingly, Greg has always chosen to do positive work with his assets, helping others in need and striving most recently with his humanitarian efforts to provide sustainable liquid consumables to areas of the world that do not have refrigeration and where spoilage is a problem. He leads with his heart and combined with an agile and productive brain he finds a solution. I worked with Greg on this project and he was professional and ethical in all aspects of the transaction. It was an eye-opening exercise for me because I got to see Greg in a business not social environment and truly understood the depth of his passion for his work and for trying to improve the lives of others. I was impressed.

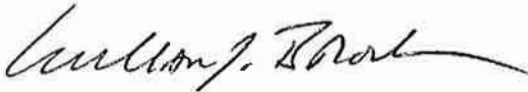
Deception, cynicism, and conspiracy are, to put it succinctly, simply not in Greg's DNA. Never have been and never will be. Greg is one of the most open and fair-minded people I've ever met and is incapable of doing a malicious deed. It was a surprise to me when the story broke of his involvement with the college admission scandal. This is nothing that Greg himself would instigate, even though as a father he would want the best for his family and in this case his daughter. While there are no excuses, and Greg is not making excuses, I believe that the immense pressure he was under from numerous directions caused him to act impulsively and out of character in order to avoid further estrangement from his daughter and not be labeled as the Dad who wouldn't help. [REDACTED] his daughter had overcome adversity to achieve excellent grades and perform at the Metropolitan Opera. However, because she was not granted the time necessary in her case to perform up to her ability in the standardized tests, Greg led with his heart. This is not the case of using his wealth to prop up an undeserving kid, but rather to help a sick child with the deck stacked against her, while in the process supporting what he thought was a worthy foundation dedicated to assisting sick children.

William J. Brock

As Greg and I have talked over the past few weeks, he is truly remorseful for taking the course of action he did. I have tried to console him but he is clear in his knowledge that he made a mistake – in my opinion a mistake of the heart, not of scheming. As a businessman, he would have clinically reviewed the situation, done his due diligence, assessed risk, and made a decision. He had neither the time nor luxury of availing this process, where he no doubt would have chosen the correct path for his daughter and himself.

We cannot change the past but neither can one change the context of the man. Greg should be judged by his character, his humility, his heart and as a Dad, all of the highest quality. This is how I continue to view him and I sincerely hope that the court will look favorably upon him and justly provide leniency in his case.

Sincerely,

A handwritten signature in black ink, appearing to read "William J. Brock", with a stylized flourish at the end.

William J. Brock



5

Anna Charlotte Casey  
4725 Capitol Creek Rd. Snowmass, CO 81654  
anchacasey@gmail.com

July 6, 2019

The Honorable Judge Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I have known Marcia Abbott for close to 30 years, and have nothing but the highest regard for her. She is one of most caring, intelligent, and honest women I have had the pleasure to befriend. She is also that rare person with whom one can discuss anything, since she places reason, thoughtfulness, and heart above dogma. I imagine you will be told about the time and money the Abbotts have given to various charities, and while all of this is true, when I think of Marcia, I think of a woman who gives a great deal on a personal level. She has helped me through many difficult times, and has given 110% of herself to her family. Throughout it all, she remains humble and true.

When I first met her, what stood out for me was her intelligence and curiosity. She loves to learn, and is not afraid to get her hands dirty. On more than one occasion, I saw her covered in grease from having delved into the engine of a Cessna as she learned to fly. She is just as likely to be sanding down a doorstep, learning how to varnish a door, or repairing a fence. She touches things with care and circumspection, just as she treats humans and creatures with care and respect. Everyone I know who has interacted with Marcia is better for it. She is a gentle soul who has somehow managed to retain a large measure of her innocence.

When I heard about the "Varsity Blues" case, and then later that Marcia had pled guilty to mail fraud, I immediately felt compelled to write for her, as it didn't fit at all with the rest of her life. I feel I am in a close enough position to speak for Marcia's character, and to mention some of her circumstances.

Marcia has faced many personal challenges with grace - financial loss, [REDACTED], to name a few - but about four years ago, I remember seeing her increasingly stressed and unhappy. [REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]. Although I have no children of my own, I do know from personal experience that addiction creates mayhem within families. Just as Marcia was trying to help her dying mother, [REDACTED]  
[REDACTED] Here was a woman being pulled in many directions, but it didn't end there.

[REDACTED]  
[REDACTED]  
[REDACTED] There were nights when her husband Greg was away on business and they were forced to lock themselves into Marcia's bedroom in order to sleep safely. Since her mother had recently passed away, Marcia decided to get [REDACTED] out of New York and focus on her wellness, [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

I am not a psychologist (I have an MBA) but I can recognize trauma in a person, and it was apparent that Marcia was traumatized by the events that had befallen her family. Never the type to take any sort of drugs, she mentioned that she was taking Valium to ease the stress (and even physical shaking) that she was experiencing. Often she seemed exhausted, but tried to hide her sadness from both outsiders and her daughter. [REDACTED]  
[REDACTED]

[REDACTED] It is most unfortunate that she was introduced to Mr. Singer right when she was at her most vulnerable as a mother and human being. I imagine that Mr. Singer found her easy to manipulate. I do not say this to imply that Marcia is weak; rather, she was under extreme duress. A predatory personality likely would have sensed this, along with her daughter's illness, as an opportunity.

I know from personal observation and from our close friendship that Marcia would never knowingly break the law. The Abbotts were far more concerned about [REDACTED] psychological state than they were about college. I have known Marcia long enough to know that her priorities are deep, solid, and of the highest integrity.

In my recent visits with Marcia, I have witnessed a contrite and devastated woman who is filled with remorse. She has a sensitive and empathic nature; she has constantly

been concerned with the effects that her choices have had on everyone, both close and at a remove from her family. I feel strongly that this family has gone through extreme pain and self-reproach, not only due to the events surrounding Mr. Singer, but also the other mitigating circumstances in their lives over the same period. I ask for leniency on their behalf. These are good parents and good people who were offered a path of respite for their sick daughter. For Marcia to end up in Federal Court charged with a serious crime is such an inconceivable shock, as she is one of the few people I know who has lived a life based on ethics and compassion. It is quite sad that a woman who has remained private about her many good works should become known for mistakes made during the most emotionally difficult time of her life. Please show her compassion and mercy. While I know that Marcia will never be the same, I also know that she will continue to strive to lead an outstanding life, and will put this experience to the best use she can. As is always the case with Marcia, others will surely benefit.

Most respectfully and sincerely,

A handwritten signature in black ink, appearing to read 'Anna Casey', with a long, sweeping horizontal stroke extending to the right.

Anna Charlotte Casey

6

## ANTHONY CHRISTIAN

Painter, Draftsman, Photographer, Writer, Teacher, Lecturer      [anthonychristian.co.uk](http://anthonychristian.co.uk)

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani,

My name is Anthony Christian, I am a classical painter, and for many years I have travelled the world, making portraits and exhibitions of my work. As a portrait artist I have met many leaders of our world and portrayed them - from the UN, NATO, Sir Christopher Soames as he wound up creating the Common Market in Brussels in 1974, and Lord Mountbatten, whose portrait is still treasured by the Queen.

I only give you this introduction to show you that I have met people from every country and every walk of life, from royals of Europe to holy men in India and Nepal (both places I have called home).

In 1992 I was in NY promoting a book, when the "grapevine" led me to meeting Marcia, and I found her to be a most extraordinary person. I'd never met anyone who could understand and discuss art, music, and literature as easily as Marcia. She had an evident formidable intellect, yet never once spoke to hear her own voice, as I had encountered among many of the best-known "brains" I had met. I could immediately tell by her empathy, curiosity, and almost self-effacing kindness that this was a deep and good soul. She spoke from a sincerity that is the code of her existence.

As I then came to know her, I discovered this was her way in every walk of life. She gives with her whole being, and I soon learned that this wonderful, positive, and generous attitude was most of all used for the benefit of others. She has helped countless people and causes throughout her life, both financially and with her time. Whenever anyone needs help she is there for them, including much later for myself, when things hit an unexpectedly down turn in my life. Marcia has been there for me throughout heartbreak and sadness, opened her home, and gifted me with

her words of wisdom. Similarly, she cheered me on when success was on the horizon. She is one of the few people, in this age of schadenfreude and fierce competition, who honestly wishes for the best in others, and is genuinely happy to see their successes and happiness. She is immune to social superficiality, as her interests and her soul run far deeper.

I watched as Marcia gave her all to her family, and in spite of having every possible difficulty and challenge thrown at her as a wife and mother, with the usual difficulties of bringing up children increased a hundredfold in her case, never did she waiver, and gave - of herself- way past what most people would have considered "normal."

Marcia is a person of exceptionally high integrity, and the only person I have remained in touch with - regularly - since we met over a quarter of a century ago. Other than my wife and eldest son, I would say Marcia is one of the only three people in this world whom I would trust with my life.

I understand that Marcia has pled guilty to mail fraud. Without knowing the intimate details of the case, I do know Marcia, and knowing her as I do, feel there must be more about confusion or misunderstanding here than any conscious breaking of laws. This is a woman who has great respect for the law, and I have never seen her do anything with bad intent. She really does exist on a pure and loving level.

I feel sure, or at least greatly hope, that when you actually meet her you will feel a similar automatic trust in her as a very admirable human presence standing before you.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Anthony Christian". The signature is fluid and cursive, with the first name "Anthony" written in a larger, more prominent script than the last name "Christian".

Anthony Christian

7



Leonora Clifford  
1136 44<sup>th</sup> Drive, Apt. 7  
Long Island City, NY 11101

September 12, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani:

It is an honor to be writing this letter for Gregory and Marcia Abbott.

I have been an employee of the Abbotts since January 2010. My main duties are housekeeper and cook, to take care of the needs of the family and the apartment and prepare dinner for the family.

While working for the Abbott family I have gotten to know them quite intimately. I have remained at this job for almost 10 years because Mr. and Mrs. Abbott are not only very good people, they are exceptionable employers. I feel lucky to work for them. They are both loving and dedicated parents and whose kindness and humanity are extraordinary.

I have witnessed the love, concern, and patience they have for their children. Mrs. Abbott is always on top of and thoughtful of their needs. From elementary school to her high school years, Mr. Abbott took his daughter to school every single morning. The difficulties experienced by their middle child Malcolm has created enormous tension. Mr. & Mrs. Abbott's patience and flexibility have been especially admirable. The daily examples of their dedication to their children are too numerous to mention here.

Mr. and Mrs. Abbott are extremely considerate and empathetic toward their employees. They are trusting people, and therefore created a relaxed work environment. They are also open to listening to and considerate of our needs, from allowing us time off to spend with our families to extending financial help if needed. They are always there to help and extend us great appreciation and loyalty.

I consider the Abbotts to be the best of all my previous employers. I am lucky and proud to work for them and their family.

Sincerely,

  
Leonora Clifford

8

Jan Rita Cobler

12953 Trail Hollow Drive; Houston, Texas 77079

April 18, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 022

Dear Judge Talwani:

In the nearly forty years I have known Greg Abbott, he has always conducted himself with the utmost courtesy, kindness, and honesty in all things. He will go out of his way to help a friend.

Greg is a true Gentleman who has a loyal, generous and loving heart. He has himself been the victim of a cheater of egregious proportion in the form of Reed Slatkin, the engineer of a massive Ponzi scheme. In this instance what disturbed him as deeply as the financial loss was the fact that he believed the perpetrator to be his friend and trusted him. I can still hear him saying; "He was my friend. I trusted him." "He was in my home and I in his."

Further, and more to the point, Greg is the kind of man who did not fall apart over this heinous betrayal, but rather used his justifiable anger and energy to help all the victims whose life savings Slatkin had looted. In one particular instance of which I know, he contributed to and collected additional funds to help a quadriplegic who was left penniless due to this heartless scheme.

I mention this because above all else, Greg is a genuinely emotionally honest and caring person who would never dream of cheating even in a small way as when playing a social game of tennis or golf.

Your Honor, in writing this letter, I have had to think about how to express what I know in my heart to be true. I can say with surety that as a man of the highest moral character, and most especially as a father, the only thing on Greg's mind was how to best help his beautiful, talented, yet frail daughter, [REDACTED], who had worked so hard to overcome adversity born of illness. No doubt you know about her excellent grades, her remarkable singing voice which gained her a place at the New York Metropolitan Opera, and her use of that Gift to help Charitable Causes - [REDACTED]

[REDACTED]. As a loving parent, his only concern was to help and support a disabled daughter. He now realizes that was an error in judgement and one to which he admits; however, his motive was not to game the system but rather solely to help and provide some relief to his sick child.


At least for me, this genuine love and concern tips the scales. She needed him then and she needs him now. It would be dreadful for her to lose him at this juncture.

Judge Talwani, please forgive me if I am too forward in saying this but here it is: please, in your sentencing, will you please take into consideration the more than ordinary pressures placed on a parent with [REDACTED], a difficult marriage, financial issues which have plagued him since the Ponzi scheme, [REDACTED]. Please, will you consider that perhaps, on balance, as a man of high moral fiber he deserves extreme leniency for a mistake made under these most trying of circumstances, not from any sordid need for "bragging rights" but only from the perfectly natural desire to do the best he could for his child to help her achieve her goals.

May I close by saying that were I so fortunate as to have a son, I would hope that he would be as generous in heart, as genuinely decent, kind and honorable as the man I am fortunate to call my friend, Gregory B. Abbott.

Your Honor, thank you for your time and consideration.

Very Sincerely Yours,



Jan R. Cobler



**Anthony P. Coles**  
**525 East 72 Street; Apt. 47-G**  
**New York, New York 10021**

July 8, 2019

The Honorable Indira Talwani, USDJ  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani,

As Greg Abbott's friend of 18 years, I can attest to the fact that once he is your friend, he is your friend for life. We first met when our children entered kindergarten together at St. Bernard's School in Manhattan. Our families took every opportunity to support the school's dedication to raising young men with strength of character and moral purpose.

For the next ten years, during numerous school events, we were parents together on the sidelines, cheering on our kids. At the time, I was moving back to the private sector after serving as Deputy Mayor of New York City, and to the position I now hold as partner at DLA Piper in New York.

Greg and I stayed in touch, maintaining our friendship long after our sons graduated. During his soul-searching following his indictment, I feel I have gotten to know him even better.

I have long understood Greg to be a man deeply devoted to his family. He studied History at Princeton and intended to pursue a career in writing and film. However, after his father suffered a severe illness and subsequent stroke, he forsook his dreams in order to help him in the family business, Ithaca Industries, a clothing manufacturing company. Although the garment business was a far cry from where he envisioned himself, Greg's filial duty was uncompromised. Following his father's heart attack, Greg was made CEO and Chairman at age 29, with the company in a crisis. From all accounts, his dedication to the family business, extended his father's life, a source of great pride to Greg. Over the next five years, he grew the company into the nation's largest private label manufacturer in each of its product lines. When he eventually sold the business, the new buyers insisted that Greg remain on as CEO for five years. To me, this illustrates Greg's commitment to his family, as well as the trust that colleagues have placed in him over the years.

Within a year of leaving the business, he met and married Marcia. They had three children. He wrote a novel and pursued its adaption to film. Greg was also drawn into a number of entrepreneurial pursuits, including the founding of EarthLink. He founded International

Dispensing Corporation (IDC), a beverage dispensing company serving as CEO and Chairman for the past 15 years.

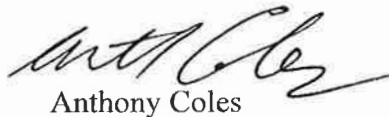
Marcia and Greg's children mean the world to them. Over the years, the Abbott family has endured a number of difficult personal and business challenges that I am sure are before your Honor. I have witnessed Greg confront them with humility, grace, and good humor. I have not known him to cut a corner, or behave in an unethical manner.

I am confounded that he would break the law. When he talks about the pressures that led to his plea, he acknowledges that they are explanations and not justifications. Based on my conversations with Greg, I am confident that nothing like this could happen again in the future.

Since March 12, Greg and Marcia have suffered considerable private pain and public humiliation. Moreover, Greg has had to resign from IDC, putting at risk an award-winning company. IDC recently won the WorldStar President's Gold Medal as the world's most significant packaging innovation. It is devastating for him to see IDC potentially compromised as he watches from the sidelines awaiting Your Honor's sentence, which he approaches with respect, humility, and contrition.

Society (and the Abbott children) will be best served if the Abbotts are allowed to contribute back with their skills, and their accumulated wisdom.

Sincerely,



Anthony Coles

10



Gay Corning  
541 Pelham Road  
New Rochelle, NY 10805  
Gmeighan10@gmail.com

May 6, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

Marcia Abbott is my younger sister, and nothing surprised me more than to hear that she had pleaded guilty to mail fraud, as our family has always had great respect for the law, with Marcia leading the pack. We were raised by a second-generation lawyer (who also served as a judge), and a pianist mother who was quite religious, so our conversations often veered toward ethics. Marcia was fascinated by world religions and philosophies at an early age, and often lagged behind in our once-weekly Bible study class to question our teacher. Although shy, she excelled in academics and ballet, and brought great pride to the family. During her teenage years, when many peers were experimenting with drugs or drinking, Marcia was always off reading a book. She was unaffected by the crowd or by trends, and had an innocence which she still, to this day, retains.

Marcia spent the first 8 years of her life in and out of hospitals due to a malfunctioning trachea, and I have frequent memories of her waving to us from the other side of an oxygen tent. I have always felt that this is why she has such a passion for helping others, especially children. That she has given her time and resources to countless schools and young people with difficult health or socio-economic circumstances is a reflection of who she is. She is a true empath, and has always been propelled by a need to give back.

Throughout her life, Marcia has continued to be the same curious, intellectual, and kind woman I'd always known. She has little interest in status or the sometimes superficial sides of NYC or Aspen, as she has far too much curiosity and depth. She also continues to exhibit the same generous spirit she has always had. A few times when I was in trouble financially, Marcia helped me before I could even ask. She never mentioned it again, because she gives without any strings attached. I know of several other people who have greatly benefited from her generosity, and not always only monetarily.

When our mother became sick, Marcia was up in Westchester with her almost 7 days a week, tending to her every need. [REDACTED]

[REDACTED]  
[REDACTED]. She created a safe atmosphere where my mother never felt embarrassed or weak.

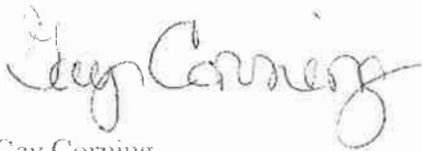
[REDACTED]  
[REDACTED]  
[REDACTED] I know the past 3 years have been very difficult for my sister on many levels, and it seems like a cruel fate that directed her to Rick Singer of all people, right at the time when she was extraordinarily vulnerable as a mother. Marcia sought health and healing first and foremost, and I imagine it was only too easy for Singer to manipulate her into choosing the "best" road for her daughter. In retrospect, I wish I had been there more for her.

I know that Marcia has great remorse for her lack of judgement. What she did not see then, [REDACTED] she sees only too painfully now. That she is regretful is an understatement. She is grieved over the thought of hurting others, and she is ashamed by her failure to recognize a con-man.

With all respect for the law, I feel that the Abbots' case is far different from those who intentionally break the law. Everything they did with Rick Singer, from the moment Marcia reached out to him, was done out of love and worry for their daughter, a young woman who had already accomplished so much, but whose life had been profoundly changed by chronic illness. Marcia has always been a gentle, humble woman who has shown compassion and understanding for her fellow humans. It is my hope that she might be shown the same compassion and understanding at this time. As a mother myself, even with 3 healthy children, I too have made some big mistakes along the way.

Thank you for your time and consideration.

Sincerely,



Gay Corning



July 18, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston MA 02210

To The Honorable Judge Talwani,

*I'm writing to you today on behalf of Greg and Marcia Abbott. I have known them both since the early 1980's, first as great friends and then as clients. In the beginning, they were kind enough to ask me to build and decorate their home in Aspen, and later their apartment in New York. Working with both Marcia and Greg was a total delight! Our relationship stayed very friendly and has remained that way throughout these many years.*

*Given my business as an architect and designer, I have had many experiences where the clients are either unpleasant or late with payments. This makes me even more grateful to interact with people such as Marcia and Greg, as they are honest to a fault. Working for them was an absolute pleasure; there was not a problem that did not get resolved elegantly, and there are very few friends such as them that I would love to work for again. I have to admit that everyone else who worked on their projects share the same opinions as mine.*

*Through the four decades of our friendship, I watched the Abbotts form such an exquisite and warm family. I had the delight to see their children grow into young adults. Especially their daughter, [REDACTED], who transformed into an absolutely refreshing and extremely polite young woman. Although Greg's and Marcia's marriage turned rocky, due in my opinion to the many pressures upon them, I can only classify both of them as loving and caring parents, and good people — to a fault. That said, it is obvious that a serious mistake of judgement was made by them, but only because of their loving and caring nature. [REDACTED]*

[REDACTED]

[REDACTED]

[REDACTED]

*While I am extremely surprised to hear that they have made this unfortunate decision, it comes as no surprise that both Greg and Marcia each accept full responsibility for their actions. Even though they didn't realize they were actually committing a federal crime and were acting out of compassion rather than cynicism, they knew it was wrong. It is my sincerest hope that the court take into consideration all that I believe to be true of Greg's and Marcia's character. They are nothing less than trustworthy, hardworking, and devoted parents who made a mistake — a mistake that I sincerely hope doesn't define them after a lifetime of decency, charity, and kindness.*

*In the hope this note will help them, I remain at your disposal.*

*All very best,*

*Robert Couturier*

271 Madison Avenue, Suite # 1108, New York, NY 10016  
Tel: (212) 463-7177 Fax: (212) 463-7294

12

Intentionally Left  
Blank

13

May 2, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani:

I am a standardized test tutor who worked with all three of the Abbott children over the course of the better part of a decade. I first worked with Ian, an incredibly bright student who went on to achieve a perfect superscore on his SAT and attend Dartmouth.

I then worked with Malcolm, a nice kid, but an awful student. His scores went up and down, but the peaks were never particularly high. His trouble with standardized testing led his parents to encourage him to look at test optional colleges, and he ended up applying to and briefly attending Bard.

Finally, I worked with [REDACTED]. As someone who has tutored for over twenty years, I have to say that [REDACTED] was one of my favorite students. Bright. Engaged. Funny. Hardworking. I can honestly say every session with her was a pleasure, and her father often came into the room asking what was so funny as we would be laughing out loud during the sessions. When we started -- her freshman year, unusually early because [REDACTED] was a bit anxious about the test so wanted to be eased into it -- she had reasonably strong scores for her age. As we worked together, at the time on the SAT, her scores went up steadily into the mid 600s in her early sophomore year, and it was clear to me that she had the chops to score well into the 700's in both sections. Then she got terrible mono which set her back for months during which time she found it harder and harder to deal with the SAT, so we switched to the ACT. [REDACTED]

[REDACTED] She would have good sections when she was able to maintain her focus, then terrible sections -- not at all indicative of her ability. But once she secured extended time -- which she clearly needed -- her scores began to settle in and she was consistently getting sections above 30 across the board. What she really needed was an accommodation that allowed her to take the test over multiple days since maintaining focus for 5 hours (the single day extended time accommodation) was extremely difficult for her; had she received that much needed accommodation, I am confident she would have scored well into the 30s. She never got a chance to find out, however: her application for such extended time was denied, and the first time she took the test, unbeknownst to me, it was all done in one sitting in California under Mr Singer's supervision. I read his claims that she scored

a 23 on that test; I find that impossible to believe. [REDACTED]  
[REDACTED]

I obviously don't know what conversations might have occurred between Mr. Singer and the Abbotts. What I do know is that [REDACTED] doesn't have a dishonest bone in her body, something I would say of practically no one on this planet. Had she been given the opportunity to take this test appropriately to accommodate her disability, while I don't think she'd have gotten a 35 I'm quite certain she would have gotten a respectable score into the 30s. And I find it hard to imagine her parents would knowingly have denied her a chance to show what she was capable of.

Respectfully,

A handwritten signature in black ink, appearing to read 'Dan Edmonds', with a stylized, cursive script.

Dan Edmonds  
7 Judge Street, 3L  
Brooklyn, NY, 11211





## Jennifer Elmlinger

1111 Park Avenue  
New York, NY 10128

May 9, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I have known Marcia Abbott for over 40 years. We attended the same high school and college and were roommates in New York and are still very close. Throughout all of this time, I have known Marcia to be a person of high caliber, a loyal friend, a caring mother, and a woman of integrity whom her family and friends can count on. Growing up, she was always the one with the high standards, the one who went the extra mile, or even the designated driver.

Marcia was raised in a loving family with strong values and great respect for older generations. She was very close with her parents, flying them back and forth from Colorado over the years so that the family would remain close. When her father passed away a few years ago, it was Marcia, the youngest of three, who pulled herself together in order to deliver a beautiful eulogy at his memorial service. In a similar way, when Marcia's mother's health began to fall, Marcia made sure that her entire family, children included, went to visit their grandmother on a regular basis, while Marcia herself drove the hour up to the house almost every day to check in on her mom. Marcia has always been dependable.

[REDACTED]  
[REDACTED] Even though she was busy with her own family (and extended family), she never hesitated to put my needs ahead of her own. She gave her time unconditionally and was always there for me. The same was true when I lost my father. Marcia is a steadfast friend, one whom I can always count on.

Marcia and her husband have been active members of every community of which they have been a part. Marcia gives of her time, donates her money, and most importantly, gives from her heart. Marcia is unaffected by privilege and has tried to raise her children in a grounded manner. She has contributed her time and creative ideas to a variety of charitable organizations.

Marcia's children mean everything to her. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]. Marcia has done it with both kindness and patience. She has also always looked for the good in others.

I know that Marcla feels great remorse for her mistakes, and I hope that you will take these examples of her character into consideration. The Marcla Abbott I know is a woman of integrity and heart. She cares deeply about her family and her community and has always tried to do the right thing.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jennifer Elmlinger".

Jennifer Elmlinger

15

Richard Figueroa  
1722 Fowler Avenue  
Bronx, NY 10462

April 23, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02211

Dear Judge Talwani,

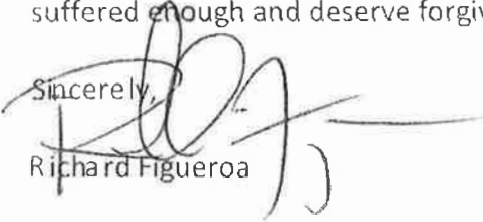
My name is Richard Figueroa. For over 6 years I have been a doorman at 1020 Fifth Avenue and have known the Abbott family throughout that time. It is my honor to write a letter of support for Gregory and Marcia Abbott.

The Abbotts are probably the most approachable people in the building. They do not fit the "Upper East Side" image. Mr. Abbott and I have had many in-depth conversations about life, and his warmth and sense of humor truly set him apart. Mrs. Abbott has a big heart, and her dedication to her children is impressive.

The Abbotts have raised three well-mannered children and are devoted to them. Their older son Ian is a math whiz about to start his own business. I spent part of my life in the music business at Select Records, which specialized in hip hop, and have developed a particular liking of Malcolm. [REDACTED]. The challenges he has given his parents have been huge at times, but the Abbotts were always level-headed and showed unconditional love. [REDACTED]. For years I would watch [REDACTED] going off to perform or rehearse at the Metropolitan Opera before she became too weak from illness.

Regarding the legal issue facing the Abbotts, all I can say is that they are fine people who have suffered a lot. When reporters and paparazzi were camped outside our building, Mr. Abbott accepted it with and dignity and has expressed his remorse to me, without excuses. Mrs. Abbott was out in Colorado with her daughter, but I know she is remorseful and heart-broken. The Abbotts are authentic people who look for the good in others. They have been dealt some bad breaks, but there is obviously nothing criminal about them. In my opinion, they have suffered enough and deserve forgiveness.

Sincerely,

  
Richard Figueroa



Travis Fulton  
Snowmass, Colorado  
4926alpha@gmail.com

May 20, 2019

The Honorable Indira Talwani

United States District Court  
District Of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA, 02210

Dear Judge Talwani,

For 25 years I have known Marcia Abbott as a friend and confidant. We have shared many enjoyable and challenging situations during this time, and I have found her to be a thoughtful and compassionate companion, filled with the highest integrity.

As a single father, raising two children on my own, I have consulted with her often, needing a mother's viewpoint on many issues. Marcia has unerringly steered me in the right direction, and she truly cares. She has helped countless people in the Aspen community, to the point where I often refer to her as "Mother to the World." She is well-respected and trusted.

Marcia has reached out in many directions to benefit others. The Little Star Foundation, a camp for children with life-threatening illnesses, was next to my studio, and I observed time and again the wonderful effect that the Abbott's involvement had on their lives. The Abbotts donated the entire dining wing, which involved considerable time and money, but equally, Marcia gave her personal time and energy. She was a frequent visitor/helper, and invited the children up to her home throughout the seasons for picnics or other activities.

Marcia brought Jane Goodall to her sons' school in NYC, providing the students with something completely different and eye-opening for "city kids." Marcia was also involved with a short film I did to bring awareness to elephant poaching, helping with the script and cajoling her son to write a rap song for it, as she felt this would appeal to a younger generation. She volunteers her time with English in Action, tutoring people who have recently moved from other countries but cannot yet read or write English. As with all of her endeavors, Marcia's personal involvement and attention to detail is both heartfelt and effective.

[REDACTED]

When Marcia first asked me to be godfather to [REDACTED] I was touched by her reasons why.

"You are ethical, a seeker, and unmoved by money or status," she said. Although I was flattered, I knew that she was actually stating her own values. As godfather to her daughter [REDACTED] I have had a front row seat concerning the difficulties Marcia has encountered during these past three years. [REDACTED]

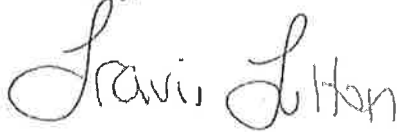
[REDACTED] Although Marcia handles this with the fortitude and boundless warmth necessary to sustain [REDACTED] it has taken much strength out of her, both physically and emotionally. It has, at times, leached from her the clarity and worldliness necessary to recognize ill intent from others.

Two years ago the teenage son of Marcia's close friend suffered two concussions. Unable to meet the pressures of upcoming exams, he committed suicide. [REDACTED]

[REDACTED] I believe that this, along with tremendous maternal love, was a strong factor in how much Marcia was willing to accept help so that her daughter would not be broken spiritually. Perhaps Marcia's biggest mistake was that she thought Rick Singer shared her own concern and values.

I am saddened that such a meaningful and dedicated life might be tarnished by a short period of weakness amid duress. I know that Marcia is remorseful to the point of devastation, and profoundly contrite for what happened. She is one of the most loving and kind women I have ever known in my 75 years on this planet. Please consider forgiving her for this temporary lack of judgment.

Yours truly,

A handwritten signature in cursive script that reads "Travis Fulton". The ink is dark and the signature is fluid, with the first and last names being more prominent than the middle name.

Travis Fulton



17

## 2 Napier Court

---

London SW6 3UT, United Kingdom

16 April 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210  
USA

Dear Judge Talwani,

I am writing this letter of support in favor of Greg Abbott.

I have known Greg for over 45 years, originally from experiencing our early adulthood together in New York City and then by staying in reasonably close touch as much as my relocation, first to Alaska and then to London, allows. We have been on holiday together, are alumni of the same boarding school, and shared some common experiences with the trials and tribulations of marriage. Greg is anything but a casual acquaintance, and more relevant to this letter, I believe I know Greg and the true character he possesses extremely well.

I have also been involved in admissions work for the Ivy League college from which I graduated for half a century. That involvement has been both to interview applicants and invariably deal with parents in many cases. In addition, I worked closely with the admissions office to recruit candidates by virtue of my position as president of the college alumni clubs in Alaska and the UK. Accordingly, I think I have a very good feel for how the college admissions system at elite schools works – or doesn't work – and also how some parents attempt to work that system. In my view, the entire college admissions process is deeply flawed; the corruption extends way beyond the 30 defendants in this case. We all want what is best for our kids and sometimes parental devotion can make one do crazy things.

This does not excuse what Greg has admitted to doing, but the extenuating circumstances in his case are so powerful and compelling that when I put myself in his shoes and consider all the factors at work, I can understand how other exemplary people similarly situated might have done the same thing at a highly vulnerable moment.

[REDACTED]

[REDACTED] I observed the hell it put the entire family through for the better part of a decade. The effects were more than just physical: dropping out of college, unable to hold a job, a strain on a marriage as parents were often in conflict about the best course of treatment when nothing was working. It was devastating.

Hon. Indira Talwani

- 2 -

16 April 2019

[REDACTED]

I also know that Greg was desperately trying to repair the relationship with his daughter when the Singer charitable foundation option was presented to him by his estranged wife. Speaking as a layman, I do not believe that Greg's weakness in that situation, nor Marcia's vulnerability to a manipulative predator like Singer, qualifies them as criminals.

The Greg Abbott that I know and have known for 45+ years is an outstanding individual with an exemplary moral compass. He was the first of his family to go to college and has worked hard all his life to provide for his family and teach his children good values. Even before having kids, he and his wife supported many children with life-threatening illnesses through Andrea Jaeger's Silver Lining Ranch in Aspen, opening up their home to kids with cancer, cystic fibrosis, sickle cell anemia, and financing scholarships for some of these children and changing their lives. Greg is instinctively kind and empathetic. When a close mutual friend of ours (with a young family, who risked his life in numerous trouble spots working for the United Nations) contracted prostate cancer and had to go into debt to pay for his operation, Greg insisted on paying out of his own pocket. He did it out of the goodness of his heart and out of respect for our friend's courage and good works, and never spoke about it since; only the three of us know about it, because we've all had our bouts with prostate cancer. There is nothing in Greg's character that I would ever describe as "entitled".

No matter what you decide, Your Honor, Greg has already been punished by public shame, loss of status, loss of corporate position, perhaps loss of family, and an experience that I would hope to never go through. He will have to live with that for the rest of his life. In my view, making a public example of him serves no purpose, as he has already emerged as a stronger, wiser, and better person for it. I must say, he has handled all this with amazing grace and humility.

Thank you for considering the comments of one individual who knows Greg well.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Robert J. Gould". The signature is fluid and cursive, with a horizontal line drawn underneath it.

Robert J Gould



**William V. Hickey**  
**704 North Ocean Blvd #604**  
**Pompano Beach, FL 33062**

May 8, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani

I am writing this letter in behalf of Gregory Abbott. Greg has been a trusted business colleague and a dear personal friend for over 15 years. I have always known Greg to be a fine human being with a sense of integrity and fair-play in both his business and personal relationships.

By way of background, I am the retired Chairman and Chief Executive Officer of Sealed Air Corporation, a Fortune 500 Company and the inventor of BubbleWrap packaging material and manufacturer of Cryovac food packaging products. In my prior career, I served as a U.S. Naval Officer including a tour of duty in Vietnam, after graduating from the U.S. Naval Academy.

I first met Greg in 2004 when as President of International Dispensing Corporation ("IDC") he was introducing a revolutionary dispensing device, "The Answer", for aseptically packaged, shelf stable dairy and juice beverages. The unique advantage of The Answer was that the device permitted these aseptic packages to dispense product safely without refrigeration. I sensed from our early discussions that Greg not only saw a business opportunity in The Answer, but also a societal benefit. Because of its unique design The Answer maintained the purity and shelf life of dairy products and juices without refrigeration thereby reducing the need for energy consumption. In addition, by not requiring refrigeration, The Answer enabled dairy and juice products to be safely distributed and consumed in remote and developing parts of the world such as Africa and Asia where refrigeration is limited. Seeing the potential for The Answer in bringing shelf stable products to Africa where refrigeration is scarce, Jane Goodall, the well-known anthropologist, was one of the early endorsers of The Answer. With The Answer, an environmentally beneficial product which could bring safe milk and dairy to the remote and developing world, Greg was doing well by doing good.

From our early business cooperation on The Answer, Greg and I developed a close personal relationship over 15 years. We met often on both business and social occasions. We also took several business trips while working together on marketing The Answer. One thing I have

learned is that you never really know a person until you travel with them for several days. You see people through a different light when you are on a business trip spending ten to twelve hours together rather than the typical several hours business meeting, lunch or dinner or social occasions. The Gregory Abbott that I got to know on those business trips was a creative, passionate entrepreneur with a sense of purpose in his business and his life. He had been successful with two prior companies and now he hoped The Answer would be the next success for him. He also loved his family and was proud of his three children. Like all fathers, myself included, he was particularly proud of his daughter who was an accomplished performer with the Metropolitan Opera Children Chorus.

Your Honor, the Greg Abbott whom I have known for 15 years is a person with high moral standards, integrity and sense of fair-play. I trust him in business, and I trust him personally. He has never given me any reason to believe differently and I am pleased to have this opportunity to share with you the Gregory Abbott that I know.

Very truly yours,

A handwritten signature in dark ink, appearing to read "William V. Hickey". The signature is fluid and cursive, with a prominent loop at the end of the last name.

William V. Hickey



STEPHEN C. JOSEPHSON, Ph.D., ABBP, ABPP, P.C.

17 EAST 67<sup>TH</sup> STREET

SUITE 10

NEW YORK, NY 10065

(212) 888-2777

**The Honorable Indira Talwani**  
**United States District Court**  
**District of Massachusetts**  
**1 Courthouse Way**  
**Boston, MA 02210**

**June 18<sup>th</sup>, 2019**

Dear Judge Talwani,

I am writing you regarding Greg and Marcia Abbott, [REDACTED] I have been a clinical associate professor at Columbia and Cornell medical schools, in the department of psychiatry, and have been in practice for 38 years. [REDACTED]

Please feel free to call if you have any questions.

Warm regards,

  
**Stephen C. Josephson Ph.D., ABBP, ABPP, P.C.**

*Diplomate in Cognitive-Behavior Therapy*

*Diplomate in Behavioral Psychology*

License Number 6654

Licensed by the State of New York

License Issue Date: 1/30/1981

License Expiration Date: 2/22

Tax ID 13-3717846



20

August 31, 2019

Lee Keating  
Performance Ski  
614 East Durant Avenue  
Aspen, Colorado 81611

The Honorable Indira Talwani  
United States District Court  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

My name is Lee Keating, I own a small ski shop in Aspen, Colorado with my husband Tom Bowers, and I am writing this letter to serve as a character witness for Greg and Marcia Abbott.

I have known Greg and Marcia for over thirty years, and have found them to be kind, generous, compassionate, hardworking, honest, and above all humble people.

The Abbotts are an important part of our community, and important to my family through their leadership and support.

Although I am sad for the situation Greg and Marcia are in, I am impressed with the courage they have exhibited by stepping forward and accepting responsibility for their participation in the "College Scandal." It is not easy to plead guilty. Yet, by doing so, Greg and Marcia are setting an example for all of us on how important it is to do the right thing and admit when you have made a mistake.


In today's world, I know of very few people that would take ownership like Greg and Marcia have done and say, "I am sorry."

The example they are setting, by publicly admitting they were wrong is an important lesson for all of us and most importantly for their children, and should not go unnoticed.

Please, allow Greg and Marcia to move forward with their lives and do what they do best, take care of their children and continue to be an important part of our community.

Thank you for your time.

Sincerely,

  
Lee Keating



HELMUT KOLLER Studio

hk@helmutkoller.com  
www.helmutkoller.com

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

USA Studio  
1400 Alabama Avenue Ste 9  
West Palm Beach, FL  
33401  
+1 561.317.0729

AUT Studio  
Schottenfeldgasse 85, Top 8  
1070 Wien  
+43 660 556 60081

West Palm Beach, April 17, 2019

Dear Judge Talwani:

I am writing in strong support of Greg and Marcia Abbott, two of the kindest and most decent people I have ever known.

I have known Greg for 42 years and Marcia for 32, first meeting them when I was a struggling painter in New York City and, eventually, West Palm Beach, Florida. When it comes to vouching for their character, I feel I know them extremely well and am eminently qualified to write this letter. When my brother committed suicide in Austria three decades ago, I immediately embraced Greg as my brother because I felt a kindred connection to him. He has always been there for me, and I for him. I love and trust him like a brother. I admire his optimism, sense of humor, and loyalty.

During the early stages of my career, when I was struggling to find my artistic voice, Greg and Marcia were immensely supportive — not just purchasing a few paintings but, far more importantly, providing moral support and taking an intense interest in my artistic direction. They were always positive and empowering; even when critiquing my work they did so constructively. They seemed as interested in my success as I was, and the encouragement I received from them was unique. I am happy to say that my career is now blossoming beyond my wildest dreams, on a global basis, and believe the Abbotts had at least something to do with my persistence during difficult moments. Even now, the Abbotts keep telling me over and over how proud they are of me while making their friends aware of my work.

Meanwhile, I watched Greg at age 29 take over his ailing father's apparel business and triple its size in 5 years before selling it. The consensus is that he saved (and extended for 20 years) his father's life. His dedication was amazing. The buyers insisted he stay on as CEO for 5 years, and then he left on extremely good terms and married Marcia. I was delighted by his choice of Marcia as a wife. Marcia mirrored, and in some cases enhanced, Greg's character; she grounded him in ways other women couldn't. When they moved to Colorado and began building a family, their primary focus became their three children. I have not met parents more devoted to their children than the Abbotts, especially when they encountered difficulties that can beset any parents.

[REDACTED]

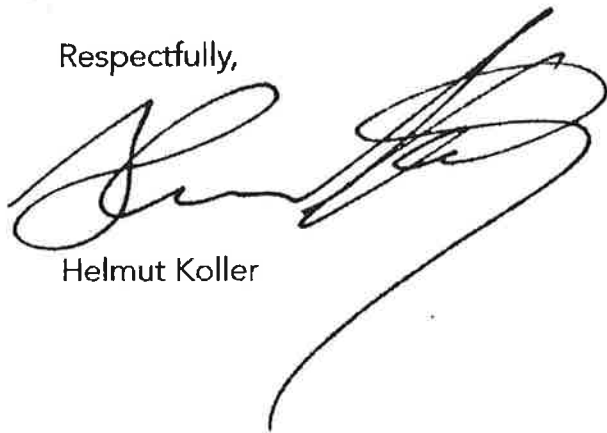
[REDACTED]

[REDACTED] I certainly hope and believe they will reconcile.

When, in 2001, Greg was hit hard by the Reed Slatkin Ponzi scheme, his remarkable strength impressed everyone. He never complained, never played victim, and worked tirelessly to make things right for his family and fellow victims. Even after this devastating blow, he and Marcia took pleasure in my emerging artistic success and never showed an ounce of bitterness.

Your Honor, to characterize the Abbotts as criminals or felons for showing weakness at an extremely difficult, pressurized moment, to help their sick daughter, is, in my humble opinion, a monumental miscarriage of justice. These wonderful people and devoted parents have admitted their mistake, have already suffered enough, and their children and friends need them. If ever there was a time for mercy, it is now!

Respectfully,

A handwritten signature in black ink, appearing to read 'Helmut Koller', with a long, sweeping underline that extends below the signature.

Helmut Koller



**Raimie Kriste**  
**26041 Ridgewood Road**  
**Carmel, CA 93923**

May 3, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts

Dear Judge Talwani,

My husband and Greg Abbott shared an extremely close friendship that evolved over twenty years as each invested, and subsequently served as Directors, on start-up companies based in New York and Pasadena. Over that same period of time, Greg took the lead and worked tirelessly to create and market a product under the auspices of the International Dispensing Corporation that now appears to have great potential.

My husband's legal and business background positioned him to be a perfect sounding board for Greg. I can attest those working (and personal) calls came seven days a week, as Greg travelled globally to make IDC successful. It is Greg's mission, and he is a diligent optimist that does not allow himself to get discouraged.

Concurrent to their work with IDC, both my husband and Greg trusted their money to Reed Slatkin, someone who was found guilty of the largest Ponzi-type scheme perpetuated prior to Madoff. George and Greg were among the first to suspect and expose what was happening, and both subsequently served on the Creditors' Committee. Again, Greg led the charge to locate and retrieve hidden funds, and was most instrumental in returning many small (and older) investors almost the entirety of their lost life savings.

My husband, George V. Kriste, died suddenly of a heart attack in July 2017 while we were hiking in the hills of Carmel Valley with our daughter. Due to the depth of their friendship, Greg was notified in New York within two hours. Greg immediately stepped in to offer support and reassurance. He worked with my estate attorney to oversee and resolve some outstanding questions involving stock options, quietly removing one source of stress at a very difficult time for me. He also flew to Carmel to deliver an eloquent, heartfelt eulogy for George. Theirs was a deep, abiding friendship, the quality of which few people are ever lucky enough to experience.

The circumstances leading up to the poor choice Greg made -- that will impact not only him and his wife but, more sadly, their daughter -- cannot be explained away or condoned. It is easier to understand his mindset when one considers that he was estranged from his wife after thirty-one years and also (in the process) alienated and rejected by his daughter, his youngest and most precious angel. [REDACTED]

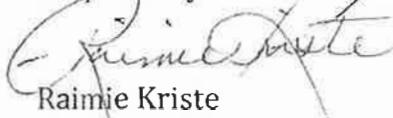
[REDACTED]. It is hard to watch your children suffer. Given how hard she'd always worked as a student (and opera singer) to achieve her college dreams, I know their motivation was solely an attempt to protect her from potential disappointment related to her illness. This was coupled with Greg's desire to do anything necessary to regain contact with his daughter. While that in no way justifies the simple fact that what he did was wrong, it perhaps makes it a bit easier to understand.

I believe Mr. Abbott already understands fully the gravity of what he did. I can tell you that he feels extreme remorse, while at the same time trying to be strong and upbeat for the sake of everyone in his orbit affected by his actions -- his daughter, wife, sons, friends, business associates. He has shouldered that burden extremely well.

Your honor, I was a Deputy Probation officer in Los Angeles County for ten years, working in Adult Supervision. I have spent a lifetime looking at the criminal justice system. While it is presumptuous of me to even make a suggestion, my background leads me to do so. It would seem the most productive elements of sentencing would involve a meaningful amount of community service coupled with restitution. Greg has already expressed the desire to interact with and mentor disadvantaged youth. Despite lacking sufficient resources and support systems, there are so many young adults striving to find opportunities leading to further education and success in the workplace. Greg brings a knowledge base and skill set, the exposure to which could serve as a strong role model. He also brings a generosity of spirit and warmth that would foster such involvement.

My husband and I were married forty-five years. He had a strong moral compass. He was a commanding and convincing presence. I believe Greg would have reached out to his best friend before allowing himself to become entangled in what occurred. And while I am certain George would have successfully counseled Greg not to fall prey, I know as well that he would have defended the essential goodness of Greg Abbott to the end.

Respectfully submitted,

  
Raimie Kriste



23

Sasha Meighan Laing  
602 Newport Ave.  
Long Beach, CA 90814

July 12, 2019

The Honorable Judge Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way Suite 2300  
Boston, MA 02210

The Honorable Judge Talwani:

I am Marcia Meighan Abbott's older sister and I have known her since birth. I am a resident of Los Angeles and am a licensed real estate agent with Keller Williams Pacific Estates in Long Beach. I was very upset to learn of Marcia's recent trouble regarding her daughter's college admissions, as it is most out of character for Marcia to do anything wrong, much less break the law. She has always had solid character as well as being a kind and generous human being and a great sister and friend. Even as a child, she spoke the truth and upheld the morals with which we were raised. She was always frail physically - hospitalized throughout her childhood due to issues with allergies, trachea closing, or croup. Although this undoubtedly subjected her to intense anxiety, it also likely helped shape her thoughtful and caring nature.

Marcia has always been very supportive of me and my daughter, especially when I was widowed in 2008. When I got married in 1989, Marcia gave us our first bed! We were broke and really appreciated her generosity then, and over the years. When my now 22 year old daughter Mira was born, Marcia helped out in many ways financially which saved my late husband and me a lot of money. My daughter is now a college graduate and is working at CBS as a production assistant.

Marcia has always been more than giving with our parents and the family, even paying for all of us to visit her in Aspen, and paying for "trips of a lifetime" for our parents as they got older. In fact I would say that 95% of her time is spent giving to others in some way. She has been an active contributor in both NYC and Aspen, and doting daughter and mother, her devotion to her children perhaps being the cause of this unfortunate legal issue she now faces. [REDACTED]

[REDACTED] I believe this was done purely out of worry and love for her daughter, along with believing in a man who had no concern for either her or her daughter. She is harder on herself than anyone, and I know that she is extremely contrite and hard on herself right now.

My sister accepts full responsibility for what she has done. I hope that the court will grant Marcia leniency. I feel that the firestorm of negative publicity surrounding my sister has harmed her psychologically. I know it has injured her innocent daughter and damaged the entire family, and likely will for years. I hope the court might view this public shaming as sufficient punishment. I love my sister very much and see her as a warm, kind, generous person who's a vital member of our family and of her community. I also know that her daughter is quite fragile both physically and emotionally, and she

depends heavily on her mother's strength.

Sincerely,

/Sasha M. Laing

Sasha M. Laing

24

Martha Luttrell  
1443 Crystal Lake Rd.  
Aspen, CO. 81611

July 19, 2019

The Honorable Judge Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I have been a friend of Marcia Abbott's for 25 years. She and her husband Greg, kindly asked me to be godmother to her daughter, Helena, so I have been honored to watch her grow into a wonderful and talented young woman who stood out as a singer at the Metropolitan Opera.

[REDACTED] She also continued to be a great mother to her two sons Ian and Malcolm, despite having to straddle two locations of the country. Sadly, [REDACTED]

[REDACTED] There has been much difficulty in her life in recent years - the breakup of her marriage. [REDACTED] Presently she is despondent and lives with extreme remorse and shame over her interaction with Rick Singer.

I remember years ago when the Abbott's fell victim to a Ponzi scheme that devastated their lives. Greg was out in California most of the time fighting for justice, but I always felt that Marcia bore the brunt of it emotionally as she was left to care for 3 small children in a house that is quite removed from town. She faced just as much fear as Greg, yet she faced it quite alone, anxiously waiting for bits of information as she kept her children happy and healthy. I know it was a very difficult balancing act for her psychologically, but as always she put the needs of her family first and bore it with courage.

Marcia and Greg have helped countless people in this valley over the years. When I told Marcia about my own work with The Baguettes, an organization that feeds low-income and homeless people in the valley, she had no idea that hunger was a problem in and around Aspen, and immediately wanted to know more. Sure enough, we received a generous donation from her. Marcia is the type who would give anything to help a person or animal in need, and is a big advocate of environmental causes. Those of us who are lucky to know her, know that the world is a better place because of her, and that we could use more women like Marcia.

Marcia is a kind and caring friend who needs to continue caring for her daughter. I remember when she was greatly saddened and exhausted. [REDACTED]

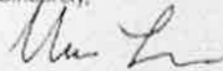
[REDACTED] that her friends encouraged her to seek help. One of them introduced her to Rick Singer for help. Marcia was thrilled that he worked for donations, and that Greg's foundation would go toward underprivileged children and schools. This was consistent with her compassion to help others all her life!

Please be kind to her. She is a special person, friend, and woman of great quality who could never imagine breaking the law, but who, along with her husband, made mistakes. This was a woman in trauma over the state of her family; also a woman who has never sought help for

herself. I believe she went on autopilot with him, relived to relinquish some part of her fraught life to an "expert." I can tell you that she is filled with remorse, and very hard on herself about it now.

Thank you for your consideration.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Martha L.', with a stylized flourish at the end.

Martha Luttrell

25  
Intentionally Left  
Blank





Kevin Montgomery  
27 Henry Street  
Moohachie, NJ 07074

May 3, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts, 02210

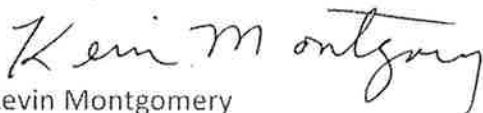
Dear Judge Talwani,

My name is Kevin Montgomery. For 25 years I have been a doorman at 1020 Fifth Avenue in New York City. Mr. Greg Abbott and his wife Marcia have been residents at 1020 for over 10 years and are very well-liked and respected by all.

The Abbotts are class acts in my opinion and their children are very kind and respectful. I can speak to Greg and Marcia like I'm speaking to my brother Dennis – about anything. Most tenants do not engage in conversation, just "good morning" or "good night". The Abbotts are as kind and genuine as they come.

I know they pled guilty to a crime, but I truly hope Greg and Marcia get a break. They've been through a lot over that past 2-3 years. We would all do anything for our children, especially [REDACTED]. These are really kind, generous, decent people who made a mistake in the name of love.

Sincerely,

  
Kevin Montgomery

27

Filomena Murillo de Alvaraez  
99 Lazy Glen  
Snowmass, CO 81654

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I am proud to say I have been an American citizen since 1997. I have worked in the Aspen area as housekeeper for many years and during this time I have worked for the Abbott family on and off for 20 years. When I found out Marcia Abbott pleaded guilty to a "mail fraud," I told her I want to go to court and stand up for her because I want people to know what she has done for my life.

The Abbotts are kind and most generous people I have known. When my children were small I had no place to keep them but I still need to earn money. So many ladies in Aspen tell me I cannot bring my children with me to work but Marcia was the only one who welcome my children. They could come and stay at her house, but she also gave them much more. She taught them to read English, teach them swimming, and take them places with her children. She treat them like family so I had happy children and made enough money to live. Now she has my grandchildren to her home while I work, still teaching them many things. She gives me much respect, is honest, and she lives with honor and with her big heart. She works right next to me if there is a lot of work. She helps anyone who needs help.

I know Marcia helps many people in this valley because I am in her home for many years and I see so much. For me, she changed my life and the life of my family. I see this every day and would always trust her, like I trust her with my children and my grandchildren. She is familia to us.

These have been some sad years for the Abbott family. I know what can break a heart. Mrs. Marcia has three children, [REDACTED]. I don't know very much about this case, but I know this lady. She sacrifice everything for her family, and she is always there to help other people. She is a good women who shines light in this world.

My life would not be the same without Mrs. Marcia Abbott, and my children would not be the same without her. I pray you will see her as the good woman she is.

Thank you and very sincerely,



Filo Murillo de Alvearaez





1211 Avenue of the Americas  
New York, New York 10036  
Tel: 212.301.3610  
Fax: 212.301.5469  
judgenap@foxnews.com  
www.judgenap.com

Andrew P. Napolitano  
Senior Judicial Analyst, Fox News Channel

May 7, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Re: Gregory Booth Abbott

My dear Judge Talwani,

Kindly accept this letter as my personal character reference for Gregory Booth Abbott who is to appear before Your Honor for sentencing.

By way of introduction, I am an attorney and currently a full-time television commentator on legal and economic matters. I am also the author of nine books on the U.S. Constitution. This letter contains my true opinions of Greg Abbott and only my opinions. I am using my professional letterhead for convenience only.

I am a former judge of the Superior Court of New Jersey. During my eight years on the bench, I sentenced more than 1,000 persons, collectively for the full panoply of state crimes. I understand the judicial task at hand and the judicial mentality which approaches that task. I also understand the consumption of judicial time for each sentence, and thus I am deeply appreciative to Your Honor for reading this letter.

Greg Abbott and I are Princeton classmates. We met as freshmen in the fall of 1968; and have been continuous friends for fifty plus years. During our friendship, at Princeton in the classroom and out,

and since my graduation from law school, largely in New York City, we have spent countless social and professional hours together. I feel I know Greg as well as anyone living, through our time together splitting ideological hairs and verbally jousting over matters political. Like all thinking mutually respectful friends, on some matters we agree, and on some we do not. Yet our respect and affection for each other remains, abides, and is dynamic.

The Greg I know is exceptionally selfless. His record of charitable giving to those beset by misfortune and disfavored by nature is well-documented and I am confident is before Your Honor. Yet, as well as I know Greg, I only know of his charity from others, not from him. Charity is in his heart; boasting is not on his tongue.

The Greg I know is a serious and generous businessman who has used his financial skills not only to create employment and wealth for himself and his family and others, but also to produce a product that has materially enhanced the health and lives of millions in third world countries. Greg and I spent many hours analyzing the needs of folks who cannot get to a refrigerator as we in the West can.

Greg and I have also spent many hours analyzing not only the delivery of healthy liquids, but also the meaning of freedom and its attendant responsibilities; and how personal health can diminish dependence on the government and thereby enhance personal freedom. Our happy conversations have produced a comfortable intellectual intimacy; one which I deeply prize.

I am unaware of the facts in the case before Your Honor beyond those publicly available. I am also unaware of the identity of those who have written to Your Honor about Greg; nor am I even remotely aware of what they have written. As well, I do not know the Government's position on sentencing. But I do know Greg. There is a thread that runs through Greg's life and personality and character. It is the thread of innocence; not in the sense of free from all wrongdoing, but in the sense of guilelessness. He is candidly innocent and openly trusting and he assumes those traits exist as well in others.

I may be the partner in Greg's longest/oldest friendship. That mature and happy state and the hundreds of hours that have undergirded and fortified it give me enormous confidence in asserting that the Greg Abbott I know is among the more honest, decent, selfless persons I have ever known. His honesty is so deep, I would entrust all that I own to his care, with no qualm or hesitation.

Should you require anything further from me, kindly do not hesitate to ask.

Very truly yours,

A handwritten signature in dark ink, appearing to read "A. Napolitano", with a stylized flourish extending from the end.

Andrew P. Napolitano

APN/mcc

29



Maryann O'Donnell  
3284 Craig Drive  
Los Angeles, CA 90068

1 May 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210  
USA

Dear Judge Talwani:

I apologize in advance for this long letter, but there is a lot to say:

My husband Kevin and I first met Greg and Marcia Abbott in 1989 in Aspen, Colorado and developed a very strong friendship. I am the proud godmother of their daughter [REDACTED] who intrinsically is one of the loveliest and most evolved souls I have ever known.

Because Greg's business and literary interests frequently led him to Los Angeles, my husband and I saw a lot of him there, as well as in Aspen. Our friendship grew exponentially. Kevin and I were major shareholders in a west coast start up, EarthLink (one of the country's first Internet service providers); we invited Greg to participate because we respected his character and business acumen. Even though Greg was not tech oriented, he contributed mightily to EarthLink. When the company's IPO with UBS fell through and with the company hemorrhaging money in its race to gain subscribers, Greg (through his network) was instrumental in arranging an introduction to George Soros. A month later Mr. Soros made a \$30 million cash infusion into EarthLink, which essentially saved the company. Six months after that Mr. Soros arranged to take the company public, thus putting EarthLink squarely on the map. Although he could have, Greg asked nothing in return for his contribution; nor did he ever remind us of how his efforts saved the company at that critical juncture.

Unfortunately, one of EarthLink's directors was a celebrated money-manager named Reed Slatkin, who in 2001 was convicted of running an elaborate Ponzi scheme, the largest of its kind before Bernie Madoff. Like many con men, Mr. Slatkin impressed everyone as a person of high integrity and was incredibly convincing (not unlike Mr.

Singer, I imagine). Over a ten-year period, my husband and I thought we knew him very well and entrusted him to manage the preponderance of our net worth. We did not know that the great returns we were receiving (on falsified statements) were the result of robbing Peter to pay Paul rather than smart investing. We introduced Mr. Slatkin to Greg and his father, both of whom (after testing him with small amounts) invested considerably with him. I have never seen a closer or healthier father-son relationship than the one Greg had with his father. The discovery of the vast Ponzi scheme caused many people to fall apart. [REDACTED]

[REDACTED] Greg's father, his spirit broken, passed away a roughly a year after the fraud was discovered, a tremendous loss to Greg on many levels. Another Slatkin investor ceased his cancer treatment, in effect committing suicide. Hundreds of lives were permanently disfigured – not just the victims, but their family members and those connected to or dependent on them.

Despite his own financial and emotional devastation, Greg Abbott was a beacon of strength during this time – for his family, friends, and fellow victims. He was named co-Chairman of the Creditors' Committee (later the Trust Board) and fought tirelessly – pro bono and paying his own expenses – to help victims gain recovery. Led by Greg, the Committee members (already badly damaged) took up a personal collection to help pay the medical expenses of a quadriplegic whose savings Slatkin had totally looted. Legal challenges from net-debtors, co-conspirators, and the IRS dogged the Committee and hampered recovery; Committee members were personally sued. Much of the favorable treatment received by Madoff victims were the result of the arduous legal-precedent-setting victories of the Slatkin Creditors' Committee. Thanks to the gut-wrenching work of Greg, his fellow Creditors' Committee members, and the legal professionals, Slatkin victims ultimately received roughly 45% recovery over a period of 10 years.

When it came to Slatkin's sentencing in 2003, Greg lobbied to speak at the hearing and was granted permission. His eloquent speech is still posted on the Internet. "I am speaking not just for myself and my family," he told the Judge, "but for hundreds of smaller investors who can't afford to come here and speak, who may have been damaged far more in relative terms than I have been, whose collective suffering is monumental... The domino effect of misery is too extensive to be measured by the \$600 million lost by investors." After listening to Greg's speech, the Judge sentenced Slatkin to 14 years, three more than the FBI and prosecutors were seeking (since Slatkin was cooperating on other criminal cases).

Your Honor, I would argue that just as Slatkin deserved this stiffer sentence for his horrific crimes, Greg and Marcia Abbott deserve extreme leniency for crimes committed under the enormous pressure of dealing with [REDACTED], a deteriorating marriage, financial struggles that have plagued them since Slatkin, and [REDACTED]. From the bottom of my heart, I know of no other people with higher moral character than the Abbotts, and they should be forgiven for this one misstep made under extreme duress, a mistake whose only victims are themselves and their family. Just as Greg and Marcia forgave us for introducing them to Slatkin, I believe they merit similar forgiveness. Their circumstances are unique and

mitigating; in my opinion they have suffered enough for their mistake, a mistake made under extreme pressure and out of love and compassion for their very capable and talented daughter (who is an extraordinary artist and student in her own right).

[REDACTED] He tried to organize an intervention, but our "friends" who had made money off of EarthLink and other investments my husband and I helped start, and were cowed by Kevin's involvement in the movie business (*Thirteen Days*, *Airforce One*) didn't want to offend my husband. Greg flew to Los Angeles to meet with Kevin for a one-man intervention, and while his efforts failed, it illustrates the kind of character he possesses. Greg Abbott has an enormous, generous heart, is one of the strongest and kindest souls I know, and his wife Marcia is cut from the same cloth. Despite the problems of their marriage I would argue that they are deeply connected by an unbreakable chord of decency, values, and love of their children. I am happy to report that [REDACTED] and respects Greg enormously for making the original effort.

Your Honor, I hope this is helpful to you in rendering your decision. As one whose life was turned upside-down by a con man, I understand how the Abbotts may have fallen prey at an extremely vulnerable moment and urge you to absolve them.

Sincerely,

Maryann O'Donnell

30

Evelyn Owen-Tomasson  
19 East 72<sup>nd</sup> Street  
New York, New York 10021

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

May 6, 2019

Dear Judge Talwani,

I have had the pleasure of knowing Marcia Abbott for almost forty-five years. We met in high school our junior year and have enjoyed a warm and close friendship ever since.

Through the years--graduating high school and college, securing jobs, getting married, and having children--we have shared wonderful experiences and created many lasting memories together. During all this time, I have never known Marcia to be anything but kind, thoughtful, honest and true. She is the friend one could always count on. I was lucky to be close to her parents as well, since I spent many weekends at their house when I was young. They were both upright people of tremendous integrity and character. They fostered these qualities in all three of their daughters, stressing the importance of morals and ethics during the Sunday morning devotionals Marcia's mother led us in. Marcia often speaks of the importance of her mother's and father's lessons, and I have always seen her honor them in the way she leads her life. Marcia's has plead guilty and is extremely remorseful, and, as is typical of her strength and considerate nature, she worries more about how her mistakes affect others.

Marcia is a generous woman full of grace and compassion. I am lucky to call her a friend. Whenever I have faced difficult times in my life, Marcia has always been there for me--her quiet intelligence guiding me through. She is shy and reserved, yet she is the first to step forward and help fill a void. For instance, Marcia is a humanitarian and animal lover. To make the issue of conservation real to the young boys in her son's class, she set up an impactful assembly with Jane Goodall. The boys were thrilled and learned *first-hand the importance of caring for our world.*

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

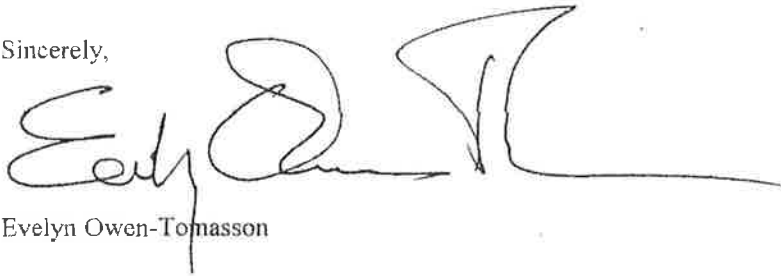
When they visited her, I remember Marcia taking great care to lighten the mood, holding their hands and trying to smile through what must have been profoundly painful for her. She was strong throughout, and her children always felt secure and safe in their mother's warmth and embrace.

Above all else, Marcia is a devoted mother. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

I am happy that, although not yet cured, [REDACTED] is much better today thanks to Marcia's loving support.

It has been an extremely difficult few years for Marcia with the passing of her mom, the suffering of her daughter, and the breakdown of her marriage. I know that Marcia Abbott is a philanthropic, kind, compassionate, and unselfish woman who is deeply regretful of the mistakes she has made. I hope you will show my friend compassion.

Sincerely,

A handwritten signature in black ink, appearing to read 'Evelyn Owen-Tomasson'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Evelyn Owen-Tomasson

31

**Mrs. Ulla Parker**

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I have known Marcia Abbott for 16 years. We met when our children were 2 years old, and I was immediately attracted to the high quality of person she is. In all our years of friendship, I have never questioned it.

I know that she has plead guilty to a crime, and am here to speak for her character.

In all our years of friendship, Marcia has proven to be a very fine human being and a wonderfully caring and loving friend. She is first and foremost a giver; a dedicated mother, and an asset to any community of which she has been a part. She is shy and bookish - sensitive and intellectual. Nevertheless, because of her hard-working nature and integrity, she was chosen by our children's school to chair a large benefit. I knew it was not in her nature to commandeer 500 people, but she accepted gracefully, and gave hundreds of hours of her time to create the most successful evening in the school's history. If Marcia does something, she does it with all of her might. Her work ethic is impeccable.

Marcia is equally a woman of caring and heart. When I was in a particularly difficult situation in my life, many friends deserted me, but Marcia opened her home to me. My sons became her sons. She never once made me feel uncomfortable. She simply said, "You are family," and opened her doors, emotionally as well as physically. I know she has been equally as giving to many others. This past summer she hosted a large group of underprivileged children at her house - via an organization called Celebrate the Beat - to come up and perform at her house. There she was, lying on the grass with them, making them laugh as she showed them how she could still walk on her toes. She connects with people from all walks of life, especially children, and happily shares all that she has been given in life.

Everyone I know would describe Marcia as a person of high integrity, and a woman of her word. She has taught her children well, and despite the obvious difficulties with her middle son, she never gives up. I know these past few years have been difficult for her and she was somewhat compromised due to the stress. [REDACTED], Marcia lost her beloved mother, and she has endured both marital and financial strain. I have seen the sadness in her face; I have felt her fear over the health of her daughter. I have witnessed her energy waning, but never her kindness nor her character. She is a gentle and almost ethereal being - one who believes in the goodness of others. These



**Mrs. Ulla Parker**

types can often be betrayed or disappointed by the world, but no matter what, Marcia always finds the time to help others.

It is interesting to speak with women whose children are growing older and leaving the nest. Some say they want to travel, others to go back to work or school. With Marcia it is always about giving back. She has spoken about a literacy program that she would like to enlarge; the idea of travel is directly related to an environmental cause that affected her deeply. [REDACTED]

[REDACTED] She wants to make a difference in positive ways. She always has.

You have a lovely, fine person before you; one who has agonized over her involvement in this case, and one who has deep remorse for her mistakes. I do trust Marcia to do the right thing.

Sincerely,

A handwritten signature in dark ink, appearing to be 'Ulla Parker', with a stylized, flowing script.

Ulla Parker

32

Kito Peters  
850A Camino Chamisa  
Santa Fe, NM 87501

July 6, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani,

I am writing this letter in support of Gregory Abbott.

Greg and I have been friends, and friendly rivals, since we attended prep school together back in the 1960s. In fact, the last full-fledged fist fight I had was with Greg when we were fifteen over remarks made after a game of one-on-one basketball. Even today, both of us, strangely enough, still seem to believe that we were in the right! (No one fortunately was injured.) It says something, I think, about Greg's inherent likability and decency (I won't speak for mine!) that we still share a warm connection and joke about it fifty-plus years later.

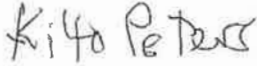
Greg, to his horror, was voted "Most Out To Lunch" in our class poll, which meant, in my translation, the person who least understood how to play the requisite cool guy game. I, on the other hand, was voted "Most Cynical" and "Most Likely to Succeed", and also was basketball captain and won the History Prize. Despite significant differences and even some tensions, we've maintained a friendship through all these years. There was, and remains, something about Greg that seemed ever ingenuous and innocent, even when he was trying hard, as he did and does, to pretend otherwise. He couldn't fully disguise the terminally uncool element of being blessed (and cursed) with a good heart.

In fact, I wonder if that terminally uncool element (a good heart) was in part responsible for Greg finding himself in his current predicament. As I've told Greg from the start, I think he was wrong to do what he did, and he has agreed with me. Yes, [REDACTED] and he was under other considerable pressures. That may be an explanation for his actions, but, as Greg admits, it doesn't justify them. I do not support what he did; but I can and do support the man.

Besides being an award-winning singer/songwriter, I am also a clinical psychologist, and in my estimation, Greg Abbott is an essentially decent person whose good heart caused him to do something wrong at a most vulnerable moment. He has already suffered in multiple ways from his lapse in judgment, which I hope Your Honor will take into consideration. Greg Abbott is no criminal and, I believe, deserves to be viewed as a good man who did a really dumb thing. It is my belief that, moving forward, Greg will go out of his way to make contributions that atone as much as possible for his mistake.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Kito Peters". The signature is written in a cursive, slightly slanted style.

Kito Peters



**Jeff Sagansky**  
53 East 80<sup>th</sup> Street  
New York, NY 10075  
212-717-0074

April 21, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I am writing you in support of Greg Abbott, who I have had the honor of knowing for 45 years. I have had a long career as an investor and executive in the media business. I have been CEO or President of CBS Entertainment, Tri-Star Pictures, Sony Pictures Entertainment and a number of other publicly listed companies.

During our long friendship I have seen Greg's grace in many high pressure situations including being swindled by a powerful business manager who Greg helped bring to justice and starting a packaging company that safely brings fresh food to millions of people who can not afford refrigeration. Greg brings an incredible sense of purpose, honor and generosity to all that he does and is highly respected by both business associates and friends.

Greg and I also share something else that has rocked both of our lives.

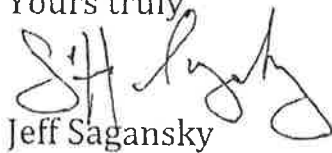
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED] It puts a strain on a marriage, a family's finances and in this case Greg and Marcia's own good judgement. I believe this family has been punished enough and I would offer that this be considered in your wise judgement.

Yours truly

  
Jeff Sagansky

34



**DIMITRI SEVASTOPOULO**  
**175 EAST 79<sup>th</sup> STREET**  
**NEW YORK, NY 10075**

April 17, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani;

My wife and I have known Greg and Marcia Abbott for seventeen years. In the fall of 2002, our families met in the area reserved for parents of kindergarten children about to be thrown together for their primary school education. Over the ensuing years, Cathy and I made several life-long friends among a wonderful group of parents and the Abbotts were among them.

I had retired early and had decided to assume the role of a stay-at-home parent as Cathy was the principal of her own consultancy and was often on the road. Taking our son to school each morning was a privilege enjoyed by few dads and enabled me to acquaint myself with the mothers who assembled outside the school each morning and afternoon at drop-off and pick-up. Marcia Abbott was a hands-on mother who divided her time among her three young children. We engaged regularly in banter about education, child-rearing, extra-curricular activities, play-dates, etc. Marcia, however, stood out because she was highly intelligent, curious and interested in subjects that I enjoyed thinking about: literature, history, politics, art, the importance of making new friends.

Eventually, Greg Abbott entered Cathy's and my orbit as we often found ourselves together at school events and occasional dinners organized by some of these new friends. The cement in our friendship became the day trips with our sons and their classmates as well as a three-day excursion to the Civil War battlefields toward the end of our children's primary school years. Greg's sense of humor, thoughtfulness, optimism and generosity of spirit were traits that made him an excellent new friend.

Over the years, Greg and I have enjoyed meeting for coffee several times a week and it is during these informal meetings that I have learned about the Abbotts' close family life. So comfortable were Cathy and I keeping company with the Abbotts that we spent part of a winter vacation with them and our children. What sets the Abbotts apart from many of the privileged people in our community is their modesty and generosity, their self-effacing manner. Not once did I ever hear them advertise the constructive efforts they had made on behalf of less fortunate people, including children with severe health problems. Not once did I hear them brag about the educational organizations that they supported both in New York City

and elsewhere. The Abbotts do not speak about themselves. They are solid members of the communities to which they belong and act positively and quietly to make a better world.

Respectfully,

A handwritten signature in black ink, appearing to read "Dimitri Sevastopoulos", with a long horizontal flourish extending to the right.

Dimitri Sevastopoulos

35

Juliet E Shield-Taylor  
221 N Starwood Drive Aspen, Colorado 81611  
970-925-2020

May 18, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani,

I was both saddened and surprised to learn that Marcia Abbott pled guilty to a crime, as I have been a close friend and neighbor to her since 1998, and have only the highest regard for her.

The Abbotts have been outstanding assets to the Aspen community, both personally and financially. They are true givers in every sense of the word, and many have benefited from their generosity. Personally, Marcia has been there for me throughout my ups and downs. [REDACTED]

[REDACTED] Through her blend of empathy and intelligence, Marcia helped to see me through it. She gives a great deal of herself to others and always with the highest of intentions. [REDACTED]

I have known Marcia and her daughter [REDACTED] more intimately than the rest of her family because our daughters are 3 months apart in age. Like her mother, [REDACTED] is a gentle soul who radiates kindness. She is also a talented singer who has performed in my home as well as the Metropolitan Opera. She has always been a hard-working, ethical, and sweet young woman who looks up to and emulates her mother's fine character. The mutual love and respect they show each other is inspiring.

Living just a half mile away, I have often met Marcia for walks over the years. Our conversations have always been broad and interesting, but one thing that stands out is Marcia's gratitude for life. She is most grateful for the non-material things in life — family, nature, conversation, learning, and giving to others. She is also refreshingly innocent in many ways, with an earnestness that is rare. She has high values and is well-meaning.

in everything she does. If she gives her word, she honors it. I would trust her with any part of my life, personal or financial.

[REDACTED] Marcia helped her in every way possible. When it became clear that Helena would have to be homeschooled, and with increasing family/financial strain, the two of them moved out to Aspen full-time in February of 2018. This was an extremely difficult time for Marcia, as her family was fractured. She had almost no support, yet she selflessly devoted herself to [REDACTED] health and academics. [REDACTED]

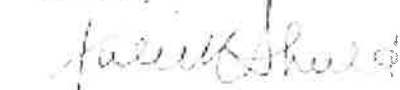
[REDACTED] This is a mother who was constantly seeking cures as she grieved over her daughter's worsening condition. Consequently, this was not a mother who would have been alert to anything suspicious about a college advisor offering help.

We all knew that [REDACTED] would not be attending college on time, but the Abbotts did everything they could for their daughter in order to keep her moving forward. I believe the main reason [REDACTED] has remained psychologically sound and optimistic is because of her mother's care and the many ways she reminded her that there is light at the end of the tunnel.

Ever since Marcia began to realize the full extent of Rick Singer's enterprise, she has retreated in pain. She rarely leaves her house, but I know from visiting her how regretful she is over her decisions. Equally, she has never once tried to justify or gloss over her mistakes. She has taken responsibility and feels such remorse that I sometimes worry she might break from the weight of it.

Your Honor, Marcia Abbott has a sterling character. She has spent a lifetime of doing good for others; a lifetime being a true and trustworthy person. Almost all her efforts over the past 3 years have been out of a deep love and protection for her daughter who is still very much in need of her mother's strength and care. Thank you for taking the time to read my words.

Sincerely,

  
Juliet E. Shield Taylor

36

KNOLLWOOD CAPITAL LLC  
945 FIFTH AVENUE APT.2G  
NEW YORK, NY 10021

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

April 22, 2019

Dear Judge Talwani,

My name is Stuart Sundlun. I live in New York City and am an independent investment banker advising emerging growth companies on a variety of issues including strategy, market development, and financing. I graduated from Harvard University in 1975 and Columbia Graduate School of Business with an MBA in 1983. I have worked at Chase Manhattan Bank and Lehman Brothers.

I am writing this letter in strong support of my friend Greg Abbott, whom I have known for well over 30 years. I also am a small investor in International Dispensing Corporation (IDC), the company Greg founded and until recently was Chairman and CEO. IDC has developed patented technology that can safely dispense aseptic milk, juice, and other nutritious liquids in bulk, keeping the package's remaining contents shelf-stable for weeks/months without the need of refrigeration or preservatives. Besides its many global initiatives, IDC is currently embarking on a project to transform the "loose milk" in India, Pakistan, Bangladesh, and parts of Africa into something completely safe, thus solving a significant public health issue. I have never seen an entrepreneur work so passionately for such a worthy cause, and am saddened that this legal matter has led him to step down.

In my many interactions with Greg over the years, I can say that regardless of the situation he has always acted in holistic fashion, considering the impact of his decisions on the other person(s) involved. He shows genuine empathy and understanding of others, with a sense of balance rather than pure self-interest, believing that no arrangement is fitting unless it benefits all involved.

The Greg Abbott I know (and his wife Marcia) collaborated with and supported Andrea Yeager's Silver Lining Ranch, opening their Aspen home up to literally hundreds of disadvantaged children with life-threatening illnesses, providing their lives with some joy and in some cases financing scholarships for their education. These were children of strangers, suffering from cancer, HIV/AIDS, cystic fibrosis, sickle cell anemia, many from poverty-stricken families who were ostracized in their schools and communities because of facial and other disfigurements. These children found a welcome home at the Abbotts.

[REDACTED]  
[REDACTED]. While Greg and Marcia have admitted their mistake and have pled guilty, I believe in my heart that their motives were similar to what they displayed at the Silver Lining Ranch, to help their daughter who herself had overcome considerable adversity to earn A's on her transcripts and [REDACTED], which forced her into home

schooling and eventually led her parents into the orbit of Rick Singer. I know how much Greg loves his family and am quite certain that his motivation in this case (however misguided and whatever personal pressures he was under) was to help a sick child whose welfare and future are paramount to him.

Your Honor, I know many other successful people who only consider the impact of their actions on themselves and do not consider or care about the impact of their actions on others. I am not a psychiatrist, amateur or professional, but I believe the term for those people is "malignant narcissist". Greg Abbott is the antithesis of this. As long as I have known him, he has been unusually empathic and one who has *always* played by the rules, whether in business, social interactions, or sports. I have never seen Greg not tell the truth about a business or personal situation and, if the situation was troubled, not try to find a solution which was legal and correct.

I hope you will take my observations into consideration when rendering your decision.

Respectfully,

A handwritten signature in black ink, appearing to read "Stuart Sundlun". The signature is fluid and cursive, with the first name "Stuart" and last name "Sundlun" clearly distinguishable.

Stuart Sundlun



37

*John Alexander Sutin*

17, BOULEVARD HELVÉTIQUE  
CASE POSTALE 3704  
1211 GENÈVE 3  
TÉL. 022 735 63 20  
FAX 022 736 26 71  
e-mail: john@sutin.ch

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

April 15, 2019

Dear Judge Talwani,

I have known Greg Abbott for approximately 45 years. We liked each other instantly and developed a treasured and enduring friendship. When I met Marcia roughly 10 years later I was delighted that my friend had chosen a woman of such high quality in all respects to be his wife.

Of all the couples I have encountered in my life, Greg and Marcia are as kind and generous as they come, with impeccable standards of decency, warmth, and integrity, standards which they have instilled into their three children. Their children are quite different from one another, each possessing different passions and talents. Unlike many parents in their world who try to mold their children, Greg and Marcia recognized and nurtured their kids' passions with love, wisdom, and quality attention. While part of the so-called New York/Aspen axis, they remained unaffected by its affectations and have maintained their genuineness and humanity to an inspiring degree. They have helped a lot of people anonymously, seeking nothing in return. Once Greg has given you his word, he will honor it, even to his disadvantage. Even his business involvements are humanitarian in nature. I have never known either of them to lie, deceive, nor act with any malice whatsoever. Greg Abbott has one of the biggest and most forgiving hearts I know; I would trust him with my life.

When I learned of the college admissions scandal (in Geneva, Switzerland, where I live), I called Greg immediately and affirmed he was my friend regardless and that he and Marcia had my unconditional support. He told me he is not allowed to discuss the details of the case and, frankly, I did not want to hear them because I know with certainty, over decades, the high level of character that Greg and Marcia possess. If any "improper" activity did take place, there simply *had* to be extenuating circumstances. Sometimes life can present unusual dilemmas that can addle even the finest of people.

Sincerely,

John Sutin

A handwritten signature in black ink, consisting of several overlapping horizontal and diagonal strokes, positioned below the printed name "John Sutin".

38

Bo Thörn  
599 Dorset West Road  
Dorset, Vermont 05251

April 21, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani,

I have had the good fortune to know Greg Abbott personally and through business for the past several years. I consider him a close friend and someone that I would be happy to help, if he ever needed it.

I have always known Greg to be a man of character and integrity, so it was with great surprise that I found out about the current case against him. I would like to have the opportunity to share with you my personal opinion of Greg.

Serving as a member of the Board and as an advisor for Greg's company IDC, I have had a unique insight on how Greg operates in a business context. Throughout my professional dealings with Greg, he has always held the company's interest above his own as the guiding principle in his decisions and actions. The industry in which IDC operates, packaging sensitive food and beverages, is very conservative and does not embrace change easily. Success is dependent on trust and performance, both of which Greg has consistently shown. I have on several occasions personally recommended good friends, and valued personal business contacts of mine to invest, get involved in, and even serve as a member of the Board of Directors with Greg as Chairman. I continue to support Greg and believe him to be a man of character.

Perhaps more important to me personally is the friendship that we have developed. Above all, Greg is a family man. We both have children the same age. Just as Greg wants the best for IDC, he also wants the best for his family and friends. As soon as I met Greg, he told me all about his children. I have met them numerous times and heard so much about them. He is so proud of them. They are always at the top of his thoughts and when one of them is having problems, as happens with children, he is extremely concerned. [REDACTED]

[REDACTED] I have no qualms writing a letter in support of Greg's character. Whatever the circumstances that transpired in this legal case, I feel sure it happened only out of an abundance of love and concern for his daughter [REDACTED]

[REDACTED]. Although clearly misguided, I believe his judgment was blinded by the love and concern he had for [REDACTED]

I have found Greg to be a very caring, trustworthy and loyal friend. He has always kept his word and demonstrated how important close relationships are to him. These actions were so out of character for Greg and do not represent the kind of person I know him to be. I have complete confidence in his trustworthiness and integrity, and I hope that you will look upon him as a loving and caring parent who only wanted to help his daughter through a very difficult time. I am sure that the worst part of this ordeal is thinking that his actions actually hurt [REDACTED] rather than helped her.

Respectfully,

Bo Thörn

39

*Amb. Helene von Damm  
Spiegelgasse 19/24  
1010 Vienna  
Austria*

6 May, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani,

By way of introduction, I immigrated to this country from Austria in 1959, like so many in search of a better life. After becoming a US citizen and Ronald Reagan entering the political scene, I decided to join his team. Having lived under Russian occupation after the war, Ronald Reagan's tough stand on the Soviet Union inspired me. I then stayed at his side through the California gubernatorial days to the White House in many different positions.

I met Greg Abbott in 1979 when I was NE Regional Financial Director for Reagan's presidential campaign. Since Greg's father joined my committee, I met the whole family and Greg and I became and stayed friends. This didn't change when after a short stint in the White House I was sent back to Austria as US Ambassador. Greg visited me abroad, we went trekking in Nepal with friends and engaged in lively political debates. Even when we differed politically, the discourse was always respectful and good humored. During the difficult trek he displayed a remarkable spirit that lifted those around him. My initial knee-jerk judgment of him as a "rich man's son" quickly gave way to that of a man with drive, substance, depth, creativity, and a desire to grow and improve not just himself but those around him – to be as "self-made" as his father, to whom he was extraordinarily close. I saw him at least twice a year since I kept a small apartment in New York, and whenever I visited, I made it a point to see him.

I observed how his life unfolded: from taking over the family business (at age 29) about the same time I met him and growing it threefold before selling it, to marrying Marcia and moving to Aspen, having three children, writing his novel, getting involved in the tech revolution via EarthLink, founding International Dispensing Corporation, getting financially devastated by a Ponzi scheme, to moving back to New York to educate his children and be closer to his ailing father. He was devoted to his parents, children, and wife, and never lost sight of his roots. Greg has an enormous, generous heart. There is not an entitled bone in his body.



We of course talked about our private lives and so I knew that his marriage was becoming increasingly challenging. Each year that I visited him in New York his marital situation seemed to worsen, though he never disparaged his wife and seldom divulged details. It was clear that he loved her but was becoming frustrated. [REDACTED]

[REDACTED]. On top of that, he was working tirelessly to launch his business, a humanitarian and socially impactful endeavor with nonetheless numerous obstacles. The pressure on Greg was clearly monumental, despite his efforts to project calm and not to worry me.

I just now saw Greg for the first time since the scandal broke. He readily confessed his bad judgment which he deeply regrets, but is happy that it brought a renewed connection with his daughter and better communication with his wife. Greg is always one to see silver linings in adversity, though I am left wondering how I would have acted if subjected to the same stress. It is evident to me that whatever misguided decision Greg ultimately made was done so under extreme pressure from all directions. To criminalize him for this seems grossly unfair, especially if you walk in his moccasins.

Your Honor, I sincerely hope you will take my words into consideration.

Respectfully,

A handwritten signature in cursive script that reads "Helene von Damm".

Helene von Damm  
US Ambassador (ret'd)



# DAISY WHITE INC.

1293 S. Burnside Ave  
Los Angeles, CA 90019  
213.503.4757  
www.daisywhite.com

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

May 18th 2019

Re: [REDACTED]

Dear Judge Talwani,

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED] Dr Raxlen stated  
the following in an appointment I had attended with [REDACTED] and her mother Marcia  
Abbott:

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

I remember a day in NYC when I met [REDACTED] at another doctor's office. [REDACTED] reported  
the following:

"Daisy," she was in tears, [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]

I witnessed the Abbotts' lives gradually become besieged by Lyme disease. [REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED] Marcia her mom and Greg her dad expressed wanting to give her the best chance of healing given the circumstances, and were naturally stressed about how they could do this for their young, talented daughter who had once been a stand-out student and singer.

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

As a Lyme sufferer myself, I have dedicated my life to helping others, I know first-hand what it takes to overcome this difficult health problem. But ultimately I must conclude that [REDACTED] is a brilliant young woman with real talents that was thrust into a bad situation in her life at an early age. Furthermore, the Abbotts are a decent family who were forced into making uninformed decisions at a time of desperate need for their very ailing daughter. I hope that the legal process will have mercy on the outcome of all of this for them, as from my vantage point, they have all suffered greatly.

Sincerely,

*adwhite*

Daisy White  
Health Advocate



DAISY WHITE INC.

1293 S. Burnside Ave  
Los Angeles, CA 90019  
213.503.4757  
www.daisywhite.com

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

May 18th; 2019

*Re: Marcia Abbott*

Dear Judge Talwani,

I first met Marcia Abbott in October of 2017. At the time [REDACTED]  
[REDACTED]

Dr. Klinghardt studied medicine in Germany completing his PhD on the involvement of the autonomic nervous system in autoimmune disorders. Early in his career he became interested in the sequelae of chronic toxicity for the course of chronic illness. Dr. Klinghardt has contributed significantly to the understanding of metal toxicity & its connection with chronic infections, illness & pain. He is a leading expert in the Lyme world; both treating and teaching. He has been instrumental in advancing various fields within biological medicine – non-invasive pain management, toxicology, infectious disease as well as and Lyme and its co-infections.

Having had experience in this field for over a decade [REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED] I noticed what a dedicated and loving mother she was. Her daughter [REDACTED] on her “good” health days was vibrant and charismatic. [REDACTED]  
[REDACTED]

[REDACTED] She donated to and attended the yearly gala. Within a short time I was asked to come on board to help get [REDACTED] well.

It was easy to become close with Marcia. There was a mutual trust between us. We were both driven to get [REDACTED] well, and we both a shared passion for health and wellness. I

quickly recognized that she was an obvious person of quality. Intelligent, kind and earnest.

I travelled to Europe for treatment with some of my clients. Marcia and [REDACTED] were included. Marcia was maternal and helpful not only with her own daughter but with some of my other younger clients whose parents weren't as knowledgeable or present. She spoke to me about her dream to create Lyme centers within the United States, to try to find a way to bring these sought-after treatments to those who don't have access to the resources that her daughter does. She often talked about giving back later [REDACTED]

Being a health advocate is a very intimate experience, as families trust me with sensitive information, and they trust that I will be as dedicated to their health as they are. This also means that we share personal lives during our long hours, days, and weeks together. Marcia was always generous and kind as well as supportive about many shared moments expressed. This has not always been my experience with clients. She was also kind understanding with my own familial needs away from my young son during long travel stints away from my family.

I also noticed that Marcia was obviously fighting through her own exhaustion and muscle aches during the times we were together. I asked if she had considered getting herself tested and examined. Her response was,

"I have to take care of my daughter first."

[REDACTED]  
[REDACTED]  
[REDACTED]. On top of her emotional stress she is also managing her own health issues.

I have spoken with Marcia several times since the recent events with Rick Singer. I am concerned as she has expressed devastation and remorse for making choices based on physical and emotional duress as well as concern for her daughter. I know she feels distressed over the pain it has caused her and her family, but I observed that she acted out of love and concern for her sick daughter.

After meeting with quite a few parents of sick children, I've observed similar traits. They are isolated and they frequently find themselves in situations where need supersedes judgment. They are desperate to make their children well. They have tried every treatment 10 times over. Still they are not able to achieve wellness for their sick children. This puts these parents up against the wall where they often will accept any solution for what ails their family. So when parents are at the end of their rope, overly exhausted, in their search for healing they can be vulnerable to predatory situation, both medically and

personally. They are willing to investigate grey areas because they've usually run through all the black and white. By saying this I don't excuse Marcia's gullibility in the circumstances with Rick Singer; but in my position in working with desperate parents; I've often seen that it's incredibly easy to get a hook into families when pain and vulnerability spills out in every direction. Marcia is a good person. I feel that she deserves forgiveness and leeway in this situation. Lastly; I know first hand that her daughter is completely innocent as well as fully dependent on her for support, and [REDACTED] absolutely needs her mother and her strength during this time.

Thank you for you time,

Daisy White

*adwhite*

Health Advocate



42

Willis Realty Advisors  
8117 Preston Road, Suite 300 West  
Dallas, Texas 75225  
(214) 706-9300  
tdwillis2@aol.com

---

July 6, 2019

The Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani,

I have been an investor in International Dispensing Corporation (IDC) for 15 years, and over the course of that time have gotten to know Greg Abbott very well, to the point where we speak regularly. What began as an investment has evolved into a friendship, as Greg has always been open, honest, and accessible as he tackled the myriad of hurdles inherent in aseptic packaging. As one who has invested in a number of ventures, I have yet to see an entrepreneur who can equal Greg's level of commitment, integrity, and responsibility to his investors. IDC's patented technology can deliver fresh milk and other healthy beverages in bulk to societies that lack refrigeration, and as such is not only a money-making opportunity but a humanitarian, socially responsible venture as well.

Greg and Marcia have three kids and have been presented with some exceedingly difficult personal and business issues, issues which could happen to anyone and I believe ultimately led them into this debacle. I have seen Greg deal with these challenges in the same way he did with IDC: with grace, forthrightness, and courage. In all the years I've known him, I've seen nothing but decent, open, ethical behavior. I was surprised and disappointed to learn of his involvement in the college admissions scandal, though when I put myself in his shoes amid all the complex and chaotic factors in his life, I honestly wonder what I would have done. Though Greg cites these various pressures that led to his poor judgement, he readily acknowledges that they are explanations, not excuses. When I consoled him that all parents do what they can for their children, he replied that a parent's first duty is to teach his children right from wrong. Still, in donating to an IRS-accredited foundation, I don't think Greg realized he was breaking the law as much as breaking rules. He knew it was wrong to help his [REDACTED] in such fashion, but I doubt he knew it rose to the level of criminality and believed his valiant daughter (and beleaguered family) deserved a break. That is my layman's take on the situation; Greg himself is far more remorseful.

Since the scandal broke, Greg and Marcia have suffered much personal pain and public humiliation; have had their faces plastered all over the *New York Post*; have been quoted in publications they haven't spoken to; had their apartment building besieged with paparazzi to the

chagrin of their neighbors; and had people whisper behind their backs. Their banking institutions of many years have forced them to find accounts elsewhere. Most pertinent to me and the many investors I know who trust and respect Greg, Greg has had to step down from IDC, relinquishing his positions as Chairman, CEO, and company heart and soul. I cannot over-emphasize how painful and gut-wrenching this is for him. I and my fellow investors very much look forward to him being back in the saddle.

Whatever sentence is imposed on the Abbotts will be in addition to the very heavy price they have already paid. I cannot imagine Greg ever forsaking his moral compass again. Your Honor, I hope you will take my words into consideration in rendering your sentence.

Sincerely,

A handwritten signature in cursive script, reading "Thomas D. Willis II", followed by a horizontal flourish line.

Thomas D. Willis II

43

Hogan  
Lovells

Hogan Lovells US LLP  
1999 Avenue of the Stars  
Suite 1400  
Los Angeles, CA 90067  
T +1 310 785 4600  
F +1 310 785 4601  
www.hoganlovells.com

August 15, 2019

Honorable Indira Talwani  
United States District Court  
District of Massachusetts  
1 Courthouse Way  
Suite 2300  
Boston, Massachusetts 02210

Dear Judge Talwani:

Thank you for your time and attention to this difficult case and the important decisions which you have to make. This is the first time I have ever written this type of letter, and I will try to be brief and to the point.

Like many people, I have watched this case and the media coverage with significant interest. I actually took the time to read the complaint and even the transcripts of many of the phone calls that were taped. I was very surprised, shocked really, to see Greg Abbott as one of the defendants, because this is so completely out of character for him. I have known Greg both professionally and personally since 2001, and he has shown candor and grace under pressure, generosity towards others, and a sincere and solid moral and ethical base. His actions here are an aberration in the otherwise exemplary life of a good man, and it is unfortunate that such a good person can make such a bad mistake.

When I spoke with him, after he had agreed to plead guilty, Greg was quite candid. He said he pleaded guilty because he knew what he had done was wrong morally, and he felt tremendous remorse. He made it clear that while he had some explanations, including difficult family circumstances, which impacted his decision making, he was not going to make excuses or shirk responsibility for his actions. I am very impressed that Greg is clear-eyed about this, accepting of his responsibility and sincerely apologetic, not just for the illegality of his act, but for making the wrong moral and ethical choice, for not being the right role model for his children, for hurting instead of protecting his daughter, and for betraying his own principles and the life he has led to this point. When you see him, he will undoubtedly be nervous and scared, but I am hoping that through this letter and others, you will get a sense of the man I know.

Honorable Indira Talwani  
United States District Court

August 15, 2019

I met Greg in 2001, when he was one of hundreds of victims of a Ponzi scheme carried out by Reed Slatkin, a founder of Earthlink, and a minister in the Church of Scientology. I had the privilege of representing the Creditors Committee and then along with other partners at my then firm Kirkland & Ellis, we acted as special counsel to the Bankruptcy Trustee in recovering funds for the benefit of the victims. This was one of the most meaningful cases in my career, and I spent years working very closely with Greg, as he was the co-chair of the Committee.

In the post-Madoff era, it almost seems small by comparison, but we had just under a thousand investor/victims, and the losses were in excess of \$600 million. At the time it was reported to be the largest Ponzi scheme uncovered, and had gone on for some 15 years. We were very fortunate to be able ultimately to return over 50% to the victims. While we literally could write a book about the twists and turns in that case, such as how we discovered in hundreds of boxes of documents seized from Mr. Slatkin's house his handwritten "confession," I would like to focus on Greg's particular actions as it revealed the quality of his character.

First, while Greg was in essence a volunteer, he spent hundreds and hundreds of hours working with us to help the entire group of victims. Mr. Slatkin was a true predator, and among his victims were many working-class people, not just wealthy investors, as well as accident victims who entrusted their settlement funds or insurance payments to his care, only to have the funds effectively stolen. Despite his own financial devastation, Greg spent time with dozens of victims, helping them in whatever way he could. One example stands out, and really shows his character. One of the victims was a quadriplegic, a woman who had been injured in an accident. She had Mr. Slatkin manage her settlement funds so she could obtain a secure investment return, and was left destitute when the Ponzi scheme was uncovered and there were no funds available for her immediate medical needs and living expenses. After hearing her story, which was even more heartbreaking than many others, Greg organized a fundraising from Committee members and the wealthier victims to help pay for some of her medical and living expenses. It was selfless and caring, and the sort of person Greg Abbott is and has always been.

When it came time for Mr. Slatkin to be sentenced, Greg was chosen to speak on behalf of all of the victims. His speech was very heartfelt, and was well received by the Court. And while it may seem a little strange to be telling you about what Mr. Abbott said representing victims at someone else's sentencing, I think it will show you something about the character of the man standing before you. Greg explained that:

"[Slatkin's] victims weren't just well-to-do people who could land on their feet, but the young and the old, the sick and the dying.

Honorable Indira Talwani  
United States District Court

August 15, 2019

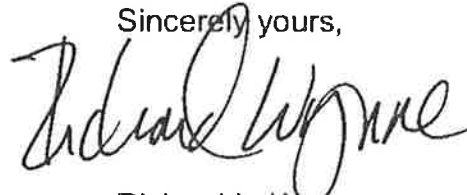
He looted trust funds, college funds, retirement funds, insurance money -- anything he could get his hands on.

I am speaking not just for myself and my family, but for hundreds of smaller investors who can't afford to come here and speak, who may have in fact been damaged far more in relative terms than I have been, whose collective suffering is monumental. I have commiserated with many of these victims, and they want and deserve justice. Hundreds of lives have been permanently disfigured -- not just the victims but their family members and those connected to or dependent on them."

I am hopeful that through this letter, and when Greg speaks to you in Court, you will see not only his sincere remorse, but also that his actions here were out of character from the way he has lived and conducted his life. It was a privilege to work with him for so many years, and to become personal friends.

I have worked my entire adult life as a lawyer, and deeply believe in the values of our justice system. Greg is a uniquely thoughtful, kind and generous man; he knows he made a terrible mistake and is clear-eyed about accepting responsibility for his actions. I greatly appreciate your time and attention to this matter as you determine the appropriate sentence, and evaluate his actions in the context of his life and character.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Richard L. Wynne", written in a cursive style.

Richard L. Wynne

Partner  
rick.wynne@hoganlovells.com  
D (310) 785-4602